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Public Document

City of

MANCHESTER

New Hampshire

ANNUAL REPORT

For the Year

1931

EIGHTY-SECOND

Annual Report

OF THE

Receipts and Expenditures

OF THE

CITY of MANCHESTER

NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1931

PRINTED BY THE CLARKE PRESS
MANCHESTER, N. H.
1932

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1931

MANCHESTER CITY GOVERNMENT
1931

Mayor

ARTHUR E. MOREAU.....Office, City Hall
Chosen at election in November, 1929. Salary $3,000 per annum.

Mayor's Secretary

Fannie R. Bailey..... .....Office, City Hall
Appointed by the Mayor. Salary $1500 per annum.

Aldermen

Ward 1. Dana A. Emery.
Ward 2. Albert L. Clough.
Ward 3. Carl E. Rydin.
Ward 4. Warren A. Bodwell.
Ward 5. Martin F. Glynn.
Ward 6. John Dana French.
Ward 7. George Lavigne.
Ward 8. Alphonse L. Bernier.
Ward 9. Charles E. Chapman.
Ward 10. Fred H. Hecker.
Ward 11. John L. Barry.
Ward 12. George J. Rheault.
Ward 13. Francois J. Houlne.

Elected for term of 2 years. Salary $200 per annum.

*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen Hecker, Glynn, Lavigne.
Bills on Second Reading—Aldermen Clough, Hecker, Barry.
Cemeteries—Aldermen Emery, Rydin, Bodwell,, Chapman, Hecker.
City Planning—Aldermen Rheault, Bernier, Barry.
Claims—Aldermen Emery, Bodwell, Houlne.

*First named chairman.

Enrollment—Aldermen Rydin, Glynn, Bernier.
Finance—The Mayor, Aldermen Emery, Clough, Rydin, Bodwell, French, Chapman, Barry.
Lands and Buildings—Aldermen Rheault, Rydin, Bodwell.
Licenses—Aldermen Hecker, Chapman, Rheault.
Lighting Streets—Aldermen Houlne, Glynn, French.
Streets and Sewers—Aldermen Bodwell, Lavigne, Rheault.
Board Recreation and Aviation—Aldermen Clough, Bernier.

Finance Commission

Frank H. Emerson, Chairman.....Term expires January, 1932
Emile Lemelin .....Term expires January, 1933
Thomas R. Burns.....Term expires January, 1934
Appointed by Governor for a term of three years. Salary $200 per annum.

City Auditor

Leonard O. Parent.....Office, City Hall
Appointed by the Mayor for one year. Salary $2500 per annum.

City Treasurer

William O. McAllister.....Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially. Salary $2,500 per annum.

Collector of Taxes

Arthur J. Beaudet.....Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially. Term begins June 1. Salary $2,500 per annum.

Assessors

Joseph O. Tremblay, Chairman.....Term expires January, 1933
Michael J. Healy .....Term expires January, 1935
Eugene T. Sherburne.....Term expires January, 1937

One member elected by Board of Mayor and Aldermen biennially, in the month of January, for a term of six years. Salary—Chairman, $2,800. Members of Board, $2,500 per annum.

City Solicitor

Omer H. Amyot.....Office, The Kennard Building

Elected by vote of Mayor and Aldermen in January biennially. Salary $1,600 per annum.

City Clerk

William E. Gilmore, Jr.....Office, City Hall

Elected by vote of Mayor and Aldermen in January biennially. Salary $3,000 per annum.

Superintendent of Public Buildings

James A. Rogers.....Office, City Hall

Elected in the month of April by Board of Aldermen for a term or 4 years. Salary $2,700 per annum. Term expires April, 1935.

Registrars of Voters

George Taylor, Chairman.....Term expires May, 1934
Joseph T. Laforce.....Term expires May, 1932
Michael T. Ahern.....Term expires May, 1933

Appointed by Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board $400 per annum. Clerk of Board $750 per annum.

Police Commission

Frank W. Sargeant, Chairman.....Term expires September, 1932
Nazaire E. Biron, Clerk.....Term expires September, 1933
Owen Johnson .....Term expired September, 1931

Appointed by the Governor for a term of three years. Salary: Chairman $150 per annum. Members of Commission $100 per annum.

Chief of Police

Michael J. Healy.....Office at Police Station

Appointed by Commissioners. Salary $5,000 per annum.

Deputy Chief of Police

Charles R. Healy.....Office at Police Station
Appointed by Police Commission. Salary $2,880 per annum.

Municipal Court

Charles A. Perkins, Justice.....Salary $2,400 per annum
Arthur S. Healy, Associate Justice.....Salary $350 per annum
Appointed by Governor. Term until 70 years of age.
Robert C. Laing, Clerk and Probation Officer..Salary $1,500 per annum
Appointed by Justice. Term not limited.

Fire Commissioners

William B. Burpee, Chairman.....Term expires May, 1932
Arthur L. Prince, Clerk.....Term expires May, 1933
Eugene Quirin .....Term expires May, 1934
Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Chairman $150 per annum. Members of Commission $100 per annum.

Chief Engineer

Charles H. French.....Office, Central Station, Vine Street
Elected by Board of Fire Commissioners. Salary $4500 per annum.

Deputy Chief Engineers

Edwin W. Merrill.....Salary $3,000 per annum
Arthur J. Provost.....Salary $2,900 per annum

Elected by Board of Fire Commissioners

Sealer of Weights and Measures

Arthur J. Provencher.....Office, City Scales, Franklin Street
Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary $2,100 per annum.

Board of Health

Maurice Watson, M. D., Chairman.....Term expires February 1, 1932
Michael F. Sullivan, Clerk.....Term expires February 1, 1934
Jules O. Gagnon, M. D.....Term expires February 1, 1933

One member appointed by the Mayor annually in the month of January. Salary $200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

Howard A. Streeter, M. D.....Salary $4,500 per annum
Appointed by Board of Health.

Board of Examiners of Plumbers

Michael F. Sullivan, Chairman.....Term expires November 1, 1933
Surveyor Daniel F. Cronin, Clerk, *ex-officio.*
Louis Parenteau .....Term expires November 1, 1934

Consists of a member of the Board of Health appointed for a term of three years, the Surveyor of the Department of Highways and a Journeyman Plumber appointed for a term of five years. Appointed by the Mayor. No salary.

City Physician

Carl R. Friborg, M. D.....Office, 913 Elm Street

Elected by vote of the Board of Mayor and Aldermen in January, biennially. Salary $1200 per annum.

Department of Highways

Philip C. Lockwood, Chairman.....Term expires January, 1934
Joseph Quirin .....Term expires January, 1933
Leonard J. Farrell, Clerk.....Term expires January, 1932

One member annually elected by Board of Mayor and Aldermen for a term of three years. Salary: Chairman $250 per annum. Members of Board $200 per annum.

Surveyor

Daniel F. Cronin.....Office, City Hall

Elected by the Commissioners of Department of Highways. Salary $5,000 per annum.

Commissioner of Charities

Edward T. Knowlton.....Office, City Hall
Elected biennially at municipal election. Salary $2,100 per annum.

SCHOOL DEPARTMENT

School Committee

Arthur E. Moreau, Mayor, *ex-officio*, Chairman

Ward 1. Allan M. Wilson,
Vice-Chairman of the Board
Ward 2. Henry W. N. Bennett.
Ward 3. George M. Watson.
Ward 4. Walter G. Kennedy.
Ward 5. William F. Glancy.
Ward 6. James E. Barry.
Ward 7. John B. Fontaine.
Ward 8. William H. Craig.
Ward 9. Harold N. Snow.
Ward 10. Frank McAllister.
Ward 11. James J. Shea.
Ward 12. Albert Miville.
Ward 13. Euclide F. Geoffrion.

Chosen at the election in November, 1929, for a term of two years. Salary $100 per annum.

Charles H. Martel.....Clerk of the Board
Appointed annually by the Board. Salary $1,000 per annum.

Superintendent of Schools

Louis P. Benezet.....Office, 88 Lowell Street
Term expires July 1, 1935. Salary $9,000 per annum. $7,000 paid by City of Manchester and $2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent and Purchasing Agent

Austin M. Gibbons.....Term expires July 1, 1934
Nominated by members of School Board and elected by State Board of Education. Salary $5,000 per annum. $3,000 paid by City of Manchester, $2,000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Arthur E. Moreau, Mayor, *ex-officio*

Frank P. Carpenter.....Term expires October 1, 1937
Wilfrid J. Lessard.....Term expires October 1, 1936
Samuel P. Hunt.....Term expires October 1, 1938
Allan M. Wilson.....Term expires October 1, 1932
John J. Holland.....Term expires October 1, 1933
Mary C. Manning.....Term expires October 1, 1934
W. Parker Straw.....Term expires October 1, 1935

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Librarian

F. Mabel Winchell.....Salary $2,600 per annum

Elected by the Trustees of Library.

Water Commissioners

Arthur E. Moreau, Mayor, *ex-officio*

J. Brodie Smith, Chairman.....Term expires January, 1936
Arthur M. Heard.....Term expires January, 1934
Patrick B. Maloney.....Term expires January, 1932
Edgar J. Knowlton, Clerk.....Term expires January, 1933
Albert J. Precourt.....Term expires January, 1937
Odilon Demers .....Term expires January, 1935

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years.

Superintendent of Water Works

Frank A. Gay.....Office, Old Court House, West Merrimack Street

Chosen by Water Commissioners annually. Salary $5,000 per annum.

Trustees Board of Recreation and Aviation

Benjamin F. Worcester, Chairman.....Term expires March 1, 1933
James F. O'Neil, Clerk.....Term expires March 1, 1934
Alphonse L. Bernier.....Term expires January 1, 1932

Albert L. Clough.....Term expires January 1, 1932
Edgar L. Gadbois.....Term expires March 1, 1932

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of Clerk $500 per annum.

City Planning Board

Alexis F. Bisson, Chairman.....Term expires December 31, 1933
Wilfred J. Messier.....Term expires December 31, 1935
Thomas M. Smith.....Term expires December 31, 1936
William F. Howes.....Term expires December 31, 1932
Harry C. Jones.....Term expires December 31, 1934
Frank P. Carpenter, Chairman Parks and Playgrounds Commission, *ex-officio.*
Alfred T. Dodge, Engineer Highway Department, *ex-officio.*

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve ex-officio.

Board of Adjustment

Oren L. Hazelton, Chairman.....Term expires 1933
Leandre Charbonneau .....Term expires 1933
William A. Burgess.....Term expires 1933
D. A. McCullough .....Term expires 1933
T. Henry Quigley, Clerk.....Term expires 1933

Appointed by the Mayor and confirmed by Board of Aldermen for a term of three years. Salary $100 per annum.

Trustees of Cemeteries

Mrs. Emma Hanscom.....Term expires January, 1935
Hamilton M. Henry .....Term expires January, 1935
Judge Robert J. Peaslee.....Term expires January, 1932
John H. Rice.....Term expires January, 1932
Frank C. Livingston.....Term expires January, 1933
Mrs. Mary C. Manning.....Term expires January, 1933
Albert A. Smith.....Term expires January, 1934
Thomas R. Varick.....Term expires January, 1934

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

John H. Erskine.....Office, Pine Grove Cemetery
Appointed by Trustees of Cemeteries. Salary $3100 per annum.

Trustees of Cemetery Funds

Arthur E. Moreau, Mayor, *ex-officio*

Norwin S. Bean, Clerk.....Term expires January, 1940
Harry L. Additon.....Term expires January, 1935
Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

William O. McAllister, Treasurer.....Salary $500 per annum

City Weigher

David Horsfall.....Office, City Scales, Franklin Street
Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary $1,200 per annum.

Inspector of Petroleum

Herman A. Schellenberg.....Office, 143 Hanover Street
Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

Frank P. Carpenter, Chairman.....Term expires April 1, 1932
Mrs. Elizabeth A. Towne.....Term expires April 1, 1936
William H. McQuade.....Term expires April 1, 1933
Henri Langelier .....Term expires April 1, 1934
Frank C. Livingston, Clerk.....Term expires April 1, 1935
One member appointed annually by Mayor in the month of March for a term of five years.

Selectmen

WARD 1

Carl B. Thurber Robinson C. Frost

Bayard C. Ryder

WARD 2

Wilfrid J. Brule — John W. Todd

John B. McLaughlin

WARD 3

Adelard Lamirande — Harlan C. Marshall

Carl A. Peterson

WARD 4

Leon B. Stevens — Fred Lamb

Frederick N. Walker

WARD 5

John C. O'Brien — Patrick J. Creighton

Lawrence D. Mahoney

WARD 6

Raymond C. Wentworth — Charles Z. Ludwig

John L. Putnam

WARD 7

Patrick Ryan — James Collins

Thomas Defosses

WARD 8

Ernest S. Lovering — Clarence H. Knowles

Edmond Gagnon

WARD 9

Clyde A. Gray — Harold B. Hovey

Walter S. Pow

WARD 10

Gustave F. Wenzel — Harry E. Curtis

Joseph N. Marcel

WARD 11

Bernard J. McLaughlin — Edward Clear

Albert Desfosses

WARD 12

Louis C. Laframboise — Arthur Durette

Philippe Miville

WARD 13

Napoleon Lamontagne — Adelard Lemay

Henry A. Montplaisir

Salary $60 per annum.

Moderators

Ward 1. Charles B. Bodwell.
Ward 2. Alfred Anderson.
Ward 3. John A. Grace.
Ward 4. Charles A. Allen.
Ward 5. Peter J. Magan.
Ward 6. Frank McLaughlin.
Ward 7. Thomas J. Walsh.
Ward 8. John H. Rice.
Ward 9. Joseph E. Riley.
Ward 10. Alfred J. Dionne.
Ward 11. Dennis O'Leary.
Ward 12. Antoine Letendre.
Ward 13. Napoleon Proulx.

Salary $15 for each election or primary.

Ward Clerks

Ward 1. Frederick S. Nutting.
Ward 2. Carl O. Seaman.
Ward 3. Walter Boisvert.
Ward 4. Frank W. Bodwell.
Ward 5. Bernard McQueeney.
Ward 6. James F. Byrne, Jr.
Ward 7. John J. Bresnahan.
Ward 8. Thomas F. Laughlin.
Ward 9. Thomas E. Linehan.
Ward 10. Arthur C. Chaput.
Ward 11. Philip R. Gleason.
Ward 12. Joseph B. Marcotte.
Ward 13. Edmond D. Croteaux.

Salary $80 per annum.

CITY OF MANCHESTER

Schedule of Property in Possession of City

December 31, 1931

SCHOOLS	Buildings	Land	Books	Equipment	Total
Administration Building, Lowell-Chestnut Sts.	$20,000.00	$10,000.00	.....	$5,954.50	$35,954.50
Amoskeag School, Front Street	20,000.00	900.00	$1,210.22	1,291.50	23,401.72
Ash Street School, Bridge-Maple Streets	57,000.00	21,800.00	2,721.40	3,630.00	85,151.40
Bakersville School, Elm-Queen City Avenue	100,000.00	19,000.00	3,160.15	8,533.99	130,694.14
Brown School, Amory-Alsace Streets	52,000.00	7,800.00	1,480.20	2,773.75	64,053.95
Central High School, Concord-Beech Streets	320,300.00	29,700.00	15,088.00	14,103.00	379,191.00
Chandler School, Concord-Ashland Streets	50,000.00	5,540.00	2,761.81	3,362.15	61,663.96
Corey Manual Training School, 250 Concord St.	.....	.....	.....	15,458.07	15,458.07
Crystal Lake School, Derry-Corning Roads	1,550.00	100.00	160.00	201.25	2,011.25
Franklin Street School, Franklin Street	273,800.00	24,000.00	2,801.55	10,468.00	311,069.55
Goffs Falls School, Brown Avenue	28,000.00	2,000.00	1,010.00	1,317.50	32,327.50
Hallsville School, Jewett-Hayward Streets	59,200.00	4,400.00	3,001.75	5,803.00	72,404.75
Harvey District School, So. Willow Street	12,000.00	100.00	310.00	587.75	12,997.75
Highland School, Beech-Titus Ave.	70,000.00	3,750.00	1,575.00	2,738.00	78,063.00
Lincoln Street School, Merrimack-Lincoln Sts.	57,000.00	20,000.00	2,345.00	3,701.00	83,046.00
Maynard School, Merrimack-Union Streets	75,000.00	9,000.00	2,810.65	4,519.25	91,329.90
Parker School, South Main Street	40,000.00	6,000.00	2,087.27	3,483.50	51,570.77
Pearl Street School, Pearl Street	25,000.00	4,260.00	1,145.00	1,866.75	32,271.75
Portable School	600.00	.....	.....	.....	600.00
Practical Arts High School, Concord Street	948,000.00	32,780.00	15,088.00	40,000.34	1,035,868.34
Rimmon School, Dubuque-Amory Streets	35,000.00	4,150.00	.....	.....	39,150.00
Spring Street School, Spring Street	25,000.00	11,550.00	1,040.27	2,023.00	39,613.27
Stark District School, River Road	1,800.00	500.00	185.00	253.00	2,738.00
Straw School, Chestnut Street	45,000.00	16,200.00	2,511.80	3,573.00	67,284.80
Varney School, Bowman-Mast Streets	50,000.00	8,560.00	2,916.17	5,413.35	66,889.52
Webster Mills School, Pond Road	700.00	100.00	205.00	168.50	1,173.50
Webster Street School, Webster-Chestnut Streets	57,000.00	16,710.00	2,500.65	4,112.50	80,323.15
West Side High and Main Street Schools, Main-Conant Streets	583,320.00	16,680.00	10,664.73	29,534.90	640,199.63
Weston School, Hanover Street	55,000.00	3,500.00	1,010.20	1,287.75	60,797.95
Wilson School, Wilson-Auburn Streets	92,000.00	8,320.00	3,200.00	5,651.60	109,171.60
Youngsville School, Candia Road	53,000.00	2,000.00	1,640.80	2,766.50	59,407.30
Storehouse and Janitors' Supplies	.....	.....	2,100.00	2,218.00	4,318.00
Total School Department	$3,207,270.00	$289,400.00	$86,730.62	$186,795.40	$3,770,196.02

FIRE STATIONS	Buildings	Land	Equip., Supplies	Total
Hose House, Brown Avenue	$1,200.00	$115.00	.....	$1,315.00
Hose House, Candia Road	800.00	.....	$700.00	1,500.00
Central Station, Vine Street	140,000.00	25,250.00	176,785.00	342,035.00
Lake Ave. Engine House	32,000.00	3,500.00	24,900.00	60,400.00
Main St. Engine House	30,000.00	4,500.00	12,330.00	46,830.00
Hose House, Mammoth Road (not used)	1,250.00	2,850.00	.....	4,100.00
Hose House, Nashua-Maple Streets	8,500.00	2,590.00	12,340.00	23,430.00
Rimmon St. Engine House	32,000.00	1,200.00	22,430.00	55,630.00
Riverside Hose House, Front Street (not used)	.....	400.00	.....	400.00
Somerville St. Engine House	35,000.00	1,580.00	20,820.00	57,400.00
South Elm St. Hose House	6,100.00	880.00	11,855.00	18,835.00
South Main St. Engine House	30,000.00	1,200.00	5,820.00	37,020.00
Webster St. Engine House	30,000.00	2,650.00	22,645.00	55,295.00
Weston St. Engine House	23,000.00	1,500.00	11,710.00	36,210.00
Drill Tower, Weston Street	3,800.00	.....	5,500.00	9,300.00
Total Fire Department	$373,650.00	$48,215.00	$327,835.00	$749,700.00

CITY OF MANCHESTER

SCHEDULE OF PROPERTY IN POSSESSION OF CITY

DECEMBER 31, 1931

PUBLIC BUILDINGS	Buildings	Land	Equip., Supplies	Total
Carpenter Memorial Library	$327,730.00	$72,270.00	$356,516.00	$756,516.00
City Farm	108,000.00	147,200.00	1,120.40	256,320.40
City Hall	110,000.00	350,000.00	.....	460,000.00
Mayor	.....	.....	428.00	428.00
Aldermen	.....	.....	302.00	302.00
Auditor	.....	.....	1,012.00	1,012.00
Treasurer	.....	.....	1,000.00	1,000.00
Tax Collector	.....	.....	4,869.00	4,869.00
City Clerk	.....	.....	1,952.50	1,952.50
City Hall	.....	.....	858.50	858.50
Assessors	.....	.....	20,436.35	20,436.35
Board of Registrars	.....	.....	1,376.00	1,376.00
Department of Buildings	.....	.....	610.50	610.50
Highway Department	.....	.....	1,400.00	1,400.00
Charities Department	.....	.....	610.00	610.00
Engineers' Department	.....	.....	2,500.00	2,500.00
Board of Adjustment	.....	.....	232.25	232.25
Janitors' Supplies	.....	.....	53.40	53.40
City Yard, Franklin-Granite Streets	29,500.00	93,000.00	.....	122,500.00
City Yard, Valley Street	11,350.00	57,000.00	121,782.60	190,132.60
Old Battery Building, Manchester Street	11,450.00	2,550.00	3,776.25	17,776.25
Old Court House, Franklin Street	28,000.00	27,000.00	378.70	55,378.70
Health Department	84,000.00	.....	24,187.78	108,187.78
Water Department	99,226.00	569,136.59	3,393,773.13	4,062,135.72
Police Station	65,000.00	19,250.00	24,575.50	108,825.50
Total Public Buildings	$874,256.00	$1,337,406.59	$3,963,750.86	$6,175,413.45

CITY OF MANCHESTER

Schedule of Property in Possession of City

December 31, 1931

CITY BRIDGES	Buildings	Land	Equip., Supplies	Total
Amoskeag Falls Bridge	.....	.....	.....	$150,000.00
Cohas Brook Bridge, District No. 9	.....	.....	.....	7,000.00
Elm Street Bridge	.....	.....	.....	50,000.00
Goffs Falls Bridge, Brown Avenue	.....	.....	.....	3,500.00
Granite Street Bridge	.....	.....	.....	200,000.00
Granite Street Bridge, end of Parker Street	.....	.....	.....	6,000.00
Kelley Street Bridge	.....	.....	.....	115,000.00
McGregor Bridge, West Bridge Street	.....	.....	.....	100,000.00
Print Works Bridge, Granite Street	.....	.....	.....	15,000.00
Proctor Avenue Bridge	.....	.....	.....	4,000.00
Queen City Bridge	.....	.....	.....	900,000.00
Second Street Bridge	.....	.....	.....	60,000.00
South Main Street Bridge	.....	.....	.....	40,000.00
Total Bridges	.....	.....	.....	$1,650,500.00

CITY CEMETERIES	Buildings	Land	Equip., Supplies	Total
Amoskeag Cemetery, Goffstown Road	.....	$1,100.00	$76.95	$1,176.95
Brown Avenue Cemetery	.....	200.00	.....	200.00
Huse Cemetery, Mammoth Road	.....	870.00	.....	870.00
Huse Cemetery, Young-Sunnyside	.....	1,000.00	.....	1,000.00
Merrill Cemetery, Merrill Road	.....	200.00	.....	200.00
Pine Grove Cemetery, Brown Avenue	$83,890.00	444,000.00	14,735.14	542,625.14
Piscataquog Cemetery, Milford-Bowman Streets	.....	7,500.00	52.35	7,552.35
Stowell Cemetery, Derry Road	.....	850.00	.....	850.00
Squog Cemetery, Bowman Street	.....	7,975.00	.....	7,975.00
Valley Cemetery, Pine Street	2,500.00	230,000.00	661.00	233,161.00
Total City Cemeteries	$86,390.00	$693,695.00	$15,525.44	$795,610.44

CITY OF MANCHESTER

SCHEDULE OF PROPERTY IN POSSESSION OF CITY

DECEMBER 31, 1931

CITY PARKS AND PLAYGROUNDS	Buildings	Land	Equipment	Total
Amoskeag Playground under lease	.....	.....	.....	.....
Bath House, Derry Road	$2,250.00	.....	.....	$2,250.00
Bath House, Willow rear	1,075.00	.....	.....	1,075.00
Cemetery Brook Park, Pine to Lincoln Streets	.....	$32,000.00	.....	32,000.00
Derryfield Park, Bridge Street	9,130.00	114,000.00	.....	123,130.00
Hanover Common, Hanover Street	.....	99,000.00	.....	99,000.00
Harriman Park, Hall-Central-Lake Avenue	.....	5,000.00	.....	5,000.00
Lafayette Park, Notre Dame Avenue	.....	60,000.00	.....	60,000.00
Merrimack Common, Elm Street	.....	769,500.00	.....	769,500.00
Park Common, Lake Avenue	.....	78,900.00	.....	78,900.00
Parker Common, Maple Street	.....	11,400.00	.....	11,400.00
Prout Park, Young Street	.....	22,300.00	.....	22,300.00
Rock Rimmon Park	2,400.00	17,150.00	.....	19,550.00
Simpson Park	.....	28,000.00	.....	28,000.00
Stark Park	615.00	60,000.00	.....	60,615.00
Sweeney Park, South Main Street	.....	20,900.00	.....	20,900.00
Tremont Common, Pine-Bridge Streets	.....	49,000.00	.....	49,000.00
Victory Park, Concord-Amherst Streets	.....	183,000.00	.....	183,000.00
West Side Park, Wheelock Street	.....	8,585.00	.....	8,585.00
City, Lake Avenue-Mammoth Road	.....	5,270.00	.....	5,270.00
Dorr's Pond, City Pavilion	3,165.00	.....	.....	3,165.00
Manchester Athletic Field, Valley-Maple Streets	51,250.00	55,000.00	2,957.15	109,207.15
Public Comfort, Merrimack Common	15,000.00	.....	91.00	15,091.00
Soldiers' Monument, Concord Common	.....	.....	32,500.00	32,500.00
Soldiers' Monument, Hanover Common	.....	.....	4,500.00	4,500.00
Soldiers' Monument, Merrimack Common	.....	.....	25,000.00	25,000.00
Soldiers' Monument, Sweeney Park	.....	.....	4,000.00	4,000.00
Parks and Commons Supplies and Equipment on hand	.....	.....	23,190.63	23,190.63
Total City Parks and Playgrounds	$84,885.00	$1,619,005.00	$92,239.08	$1,796,129.08

CITY OF MANCHESTER

SCHEDULE OF PROPERTY IN POSSESSION OF CITY

DECEMBER 31, 1931

MISCELLLANEOUS	Buildings	Land	Supplies	Total
Ward 2, Blodgett Street	$3,500.00	$4,500.00	.....	$8,000.00
Ward 5, Lake Avenue	5,000.00	1,500.00	.....	6,500.00
Ward 11, Clinton Street	4,500.00	720.00	.....	5,220.00
Manchester Airport, Woodlawn Avenue	16,000.00	15,000.00	$3,913.05	34,913.05
City Vacant Land	.....	.....	.....	.....
(Property Deeded to City for Non-Payment of Taxes)	.....	37,720.00	.....	37,720.00
Total Miscellaneous	$29,000.00	$59,440.00	$3,913.05	$92,353.05

SUMMARY	Bridges	Buildings	Land	Books	Equipment and Supplies	Total
Schools	.....	$3,207,270.00	$289,400.00	$86,730.62	$186,795.40	$3,770,196.02
Fire Stations	.....	373,650.00	48,215.00	.....	327,835.00	749,700.00
Public Buildings	.....	874,256.00	1,337,406.59	.....	3,963,750.86	6,175,413.45
City Bridges	$1,650,500.00	.....	.....	.....	.....	1,650,500.00
City Cemeteries	.....	86,390.00	693,695.00	.....	15,525.44	795,610.44
City Parks and Playgrounds	.....	84,885.00	1,619,005.00	.....	92,239.08	1,796,129.08
Miscellaneous	.....	29,000.00	59,440.00	.....	3,913.05	92,353.05
Total	$1,650,500.00	$4,655,451.00	$4,047,161.59	$86,730.62	$4,590,058.83	$15,029,902.04

*Land, Buildings and Bridges valuations furnished by Board of Assessors. Other valuations furnished by various departments.

NOTE.—For further details or information, please communicate with various departments who will be pleased to furnish information on request.

Report of
F. A. LePage

Public Accountant

CITY OF MANCHESTER

INDEX

	PAGES
Comments	A–E
Exhibit A—Balance Sheet	1–8
Exhibit A—Schedule I—Statement of Temporary Loans	9
Exhibit A—Schedule II—Details of Municipal Indebtedness	10–11
Exhibit A—Schedule III—Statement of Loans Authorized	12
Exhibit A—Schedule IV—Statement of Revenue of Prior Years	13
Exhibit A—Schedule V—Statement of Revenue of 1931	14
Exhibit A—Schedule VI—Cemetery Trust Funds Income Account	15
Exhibit A—Schedule VII—Statement of Cemetery Trust Funds	16–21
Exhibit A—Schedule VIII a-b—Library Trust Funds	22–24
Exhibit B—Statement of Budget Accounts	25–28
Exhibit C—Analysis of Estimated Revenue	29–31
Exhibit D—Analysis of Cash Receipts	32–37
Exhibit E—Analysis of Expenditures of Various Departments	38–46
Exhibit F—Statement of Taxes Receivable	47
Exhibit G—Statement of Water Department — Accounts Receivable	48
Exhibit H—City Treasurer's Cash Receipts and Disbursements	49
Exhibit I—City Clerk's Statement of Cash Receipts	50
Exhibit J—Statement of Health Department	51
Exhibit K—Statement of School Department	52
Exhibit L—Statement of Municipal Court	53
Exhibit M—Statement of Highway Department	54
Exhibit N—Statement of City Library	55
Exhibit O—Statement of City Scales	56
Exhibit P—Schedule I—Statement of Cemeteries	57
Exhibit P—Schedule II — Statement of Cemeteries — Accounts Receivable	58
Exhibit Q—Statement of Fire Department	59
Exhibit R—Statement of Parks and Commons Department	60

Honorable Board of Mayor and Aldermen,
Manchester, New Hampshire.

GENTLEMEN:

Pursuant to our agreement, I have made an audit of the accounts of the City of Manchester for the year ended December 31, 1931.

I submit herewith my report together with exhibits and supporting schedules indexed on the preceding page.

BALANCE SHEET

The financial condition of the City of Manchester as at the close of business of the year ended December 31, 1931, is set forth in Exhibit A and its supporting schedules 1 to 8 inclusive. The detail of the items shown in this exhibit are commented upon as follows:

REVENUE ACCOUNTS

Cash on Hand and in Bank	$43,271.11

The cash on hand in the office of the City Treasurer was verified by actual count at the close of business May 16, 1932. Cash on deposit at the Merchants National Bank was verified by means of a statement submitted by the bank and reconciled with the City Treasurer's Cash Book.

CASH PROOF

Balance May 1, 1932, per Cash Book	$342,968.62
Cash Receipts to May 16, 1932, inclusive	59,097.07
Advance Deposits of Tax Collector	15,116.81
Advance Deposits of City Clerk	4,972.83
Total Cash to be Accounted for	$422,155.33
Deduct Payments in Advance of Warrants	
Miscellaneous	196,705.84
Balance May 16, 1932	$225,449.49
Made up as follows:	
Cash in Office	$7,697.71
Cash in Bank	217,348.38
Advance Payments	403.40
Total	$225,449.49

Reconciliation of Cash Balance May 16, 1932, with Cash Balance December 31, 1931

Balance May 16, 1932		$225,449.49
Add—Disbursements January 1 to May 16, 1932		1,599,884.70
Total		$1,825,334.19
Deduct—Receipts January 1 to May 16, 1932		1,727,102.74
Balance December 31, 1931		$98,231.45
To be Applied as Follows:		
Revenue Cash	$43,271.11	
Non Revenue Cash	54,960.34	
Total		$98,231.45

Reconciliation of Bank Balance May 16, 1932

Balance per Bank Statement	$221,392.99
Collection Account	2,665.80
Total	$224,058.79
Deduct—Checks Oustanding	6,710.41
Balance in Bank per Treasurer's Cash Book	$217,348.38

Taxes Receivable	$399,119.90

The Tax Ledgers for the years 1927 to 1931 inclusive were examined and listed and were found to be correct except for slight differences between controlling accounts kept by the City Auditor and the Tax Ledgers, which are shown in detail in Exhibit F.

Tax Titles	$48,638.10
Tax Deeds	17,215.53

The amounts listed under the above captions represent properties acquired by the City for non-payment of taxes. The above figures show an increase in Tax Titles held by the City of $14,095.85. The Tax Deeds held by the City were decreased during the year $18,065.90.

Departmental Accounts Receivable	$16,519.05

Departmental bills rendered during the year were checked to the City Auditor's records. Credits and abatements were checked to the departmental accounts receivable and the Auditor's records. Cash collections as recorded were found to have been paid to the City Treasurer. The above amount shows a decrease over last year of $1,956.43.

Temporary Revenue Loans $300,000.00

This amount represents the balance due on loans made in anticipation of Taxes of 1931.

Appropriation Balances $38,822.30

Departments having appropriation balances are shown on the Balance Sheet. This amount is $4,446.83 less than the balance of December 31, 1930.

Revenue of 1931 ..... $183,543.63

Details of this account are shown in detail in Exhibit A—Schedule V. This amount shows a decrease of $123,985.11 for the year.

Water Revenue $789.82

This amount represents the balance of water accounts and is to be credited to appropriation when collected.

Tailings $2,497.76

This amount represents uncalled for wages and miscellaneous items remaining unclaimed in the City Treasurer's office. This amount shows an increase of $306.93.

Non-Revenue Accounts

The Non-Revenue accounts shown in the Balance Sheet represent the financial accounts for permanent improvements, betterments and outlays and are financed by bond issues authorized by the Board of Mayor and Aldermen and approved by the Finance Commission.

The cash receipts from the sale of bonds must be used for the purpose for which the loans are authorized and the accounts relating to Non-Revenue transactions are, therefore, kept separate from Revenue accounts.

Cash on Hand and in Banks $54,960.34

For details of this amount see reconciliation of Treasurer's cash. No attempt is made to keep separate accounts of Revenue Cash and Non-Revenue Cash. All cash is handled through one bank account.

Appropriation Balances $54,960.34

The appropriation balances shown above are listed in the Non-Revenue account on the balance sheet and represent unexpended balances carried over to 1932. This amount shows a decrease of $56,629.84 over last year.

Municipal Indebtedness

Bonded Debt $4,679,000.00

The Municipal Indebtdeness was reduced by $208,000.00 during the year 1931 as follows:

Loans paid during the year	$508,000.00
Loans issued during the year	300,000.00
Decrease	$208,000.00

Details regarding the outstanding bonds are shown in Exhibit A—Schedule II.

Trust Funds

Cemetery Trust Funds $601,064.53

Cemetery Trust Funds in the custody of the Treasurer of the Cemetery Funds, consisting of securities and cash on deposit in Savings Banks, were presented for inspection and verification and were found to be in agreement with the controlling account shown in the City Auditor's general ledger. Cash funds on deposit in Savings Banks were further verified by correspondence with the depositories. The Cemetery Trust Funds increased by $10,599.99 during the year. Details of Cemetery Trust Funds are shown in Exhibit A—Schedule VII.

Library Trust Funds $57,007.90

Library Trust Funds in the custody of the Librarian and City Treasurer, consisting of cash on deposit in Savings Banks, were examined and verified both by inspection and correspondence with the depositories. The amounts certified to by the various depositories were found to be in agreement with the records of the custodian and the City Auditor's general ledger.

The Library Trust Funds increased $4,583.58 during the year. Exhibit A—Schedule VIIIa shows the details of the Library Trust Funds.

Cash Receipts and Disbursements

Cash Receipts and Disbursements as shown in Exhibits D and E were checked in detail from the Cash Receipts and Disbursements records of the City Auditor, to the card records and the totals to the City Treasurer's Cash Book.

Statement of Budget Accounts

The appropriation ledger containing Departmental Budget Accounts was checked in detail. Cash Receipts credited to appropriations were checked and verified. Departmental and Municipal Transfers and Appropriation Balances were also verified.

Resolutions of the Board of Mayor and Aldermen recorded by the City Clerk were examined.

Appropriations as shown in Exhibit B were found to be in agreement with the resolutions voted by the Board of Mayor and Aldermen.

Estimated Revenue

Estimated Revenue is the term applied to all revenue of the city except taxes, water bills and money raised by the sale of bonds.

The figures shown in Exhibit C are the actual revenues of 1931, with the exceptions noted above.

Departmental Accounts Receivable

Departmental Accounts Receivable were examined and found to be in agreement with their respective controls in the General Ledger kept by the City Auditor. Cash Receipts of the various departments were listed and added and found to have been paid to the City Treasurer and duly recorded on the books of the City Auditor.

Further details regarding the various departmental accounts may be had by reference to the Departmental statements Exhibits G to R inclusive.

CONCLUSION

I wish to express my appreciation to the City officials and employees of the City of Manchester, who by their co-operation rendered valuable assistance while making the audit.

Respectfully submitted,

FELIX A. LEPAGE,
Public Accountant.

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET, DECEMBER 31, 1931

PART I — REVENUE ACCOUNTS

ASSETS		
Cash in Banks and Offices	$43,271.11	
City Clerk's Cash Fund	100.00	
Total Cash in Banks and Offices		$43,371.11
Taxes Receivable		
Taxes of 1930	$2,708.66	
Taxes of 1931	396,411.24	
Total Taxes Receivable		399,119.90
Tax Titles		48,638.10
Tax Deeds		17,215.53
Departmental Accounts Receivable		
Health Department	$702.58	
Highway Department	13,201.10	
School Department	1,035.12	
School Department—Rentals	1,075.00	
Pine Grove Cemetery	436.00	
Valley Cemetery	30.00	
Piscataquog Cemetery	26.00	
Parks and Playgrounds Department	13.25	
Total Departmental Accounts Receivable		16,519.05
Water		789.82
TOTAL ASSETS		$525,653.51

LIABILITIES		
Current Debt		
Temporary Revenue Loan		$300,000.00
Appropriation Balances		
Aviation Field	$2,750.00	
Carpenter Memorial Library	213.76	
Fire Insurance on Public Buildings	7,000.00	
Parks and Playgrounds Department	1,971.13	
Water	26,887.41	
Total Appropriation Balances		38,822.30
Revenue of 1931		183,543.63
Water Revenue (Reserved for Appropriation when Collected)		789.82
Tailings Account		2,497.76
TOTAL LIABILITIES		$525,653.51

City of Manchester

EXHIBIT A

Balance Sheet, December 31, 1931

PART II — NON-REVENUE ACCOUNTS — GENERAL

Assets		Liabilities	
Cash on Hand and in Banks	$54,960.34	*Appropriation Balances*	
		Athletic Field	$302.00
		Building Department	2,878.69
		Building and Equipment—School Purposes	25.06
		Fire Department	1,291.70
		Highways—New	6,224.23
		Highways—New Sidewalks	4,986.42
		Highways—New—Resurfacing	9,573.62
		Motor Fire Apparatus	69.84
		Municipal Golf Course	6,737.14
		Recreation and Aviation	127.49
		Sewers New—Emergency	21,989.24
		War Memorial—Victory Park	504.94
		War Memorial—Henry J. Sweeney	250.00
TOTAL ASSETS	$54,960.34	*TOTAL LIABILITIES*	$54,960.34

City of Manchester

Balance Sheet, December 31, 1931

EXHIBIT A

PART III — INDEBTEDNESS

Assets		Liabilities		
Net Bonded Debt—Balancing Account	$4,679,000.00	*Bonded Debt — Serial*		
		Fire Loans	$111,265.00	
		Health Loans	2,912.00	
		Sewer Loans	1,058,800.00	
		Highway Loans	1,228,515.00	
		Bridge Loans	631,058.00	
		School Loans	1,486,538.00	
		Water Loans	102,000.00	
		War Memorial Loans	28,500.00	
		Recreation Loans	29,412.00	
		Total Bonded Debt—Serial		$4,679,000.00
TOTAL ASSETS	$4,679,000.00	*TOTAL LIABILITIES*		$4,679 000.00

City of Manchester

EXHIBIT A

Balance Sheet, December 31, 1931

PART IV — TRUST FUNDS

Assets

Library and Cemetery Trust Funds

Cemetery Trust Funds		
Cash on Deposit	$245,564.53	
Securities	355,500.00	
Total Cemetery Trust Funds		$601,064.53
Library Trust Funds		
Cash on Deposit		57,007.90
Rock Rimmon Park Fund		
Cash on Deposit		16,975.17
Fire Damage Replacement Fund		
Cash on Deposit		32,718.08
C. H. Bartlett Legacy		
Cash on Deposit		9,291.18

Liabilities

Cemetery Funds		
Pine Grove Perpetual Care	$481,539.95	
Valley Perpetual Care	76,344.19	
Piscataquog Perpetual Care	13,067.75	
Merrill Yard Perpetual Care	4,794.41	
Amoskeag Perpetual Care	967.83	
Stowell Perpetual Care	526.77	
Pine Grove Special Funds (See Exhibit A—Schedule 7)	17,989.95	
Valley Special Funds (See Exhibit A—Schedule 7)	5,071.44	
Merrill Yard Special Funds (See Exhibit A—Schedule 7)	203.47	
Gale Fund Income Account	558.77	
Total Cemetery Funds		$601,064.53
Library Funds		
Dean Fund	$13,877.01	
Mary A. Elliott Fund	5,777.60	
Eliza A. Eaton Fund	4,436.33	
Emily A. Smith Fund	5,678.40	

Michael Prout Fund.....	7,953.07		
Moody Currier Fund.....	5,000.00		
Edwin Jones Fund	5,006.71		
John Hosley Fund.....	5,000.00		
John Hosley Fund Income Account	2,388.31		
James Liddell Arnott Fund.	1,000.10		
Income Account (General)..	890.37		
Total Library Funds.....		57,007.90	
Parks and Commons Fund			
Rock Rimmon Park Improvement Fund..		16,975.17	
Other Funds			
Fire Damage Replacement Fund	$32,718.08		
C. H. Bartlett Legacy Income Account	9,291.18		
Total Other Funds.....		42,009.26	
TOTAL FUNDS			$717,056.86

TOTAL FUNDS $717,056.86

City of Manchester

EXHIBIT A — SCHEDULE I

STATEMENT OF TEMPORARY LOANS

For the Year Ended December 31, 1931

Date Issued 1931	*Payable At*	*Due Date*	*Interest Rate*	*Amount*
Jan. 14	Amoskeag Savings Bank	Feb. 13, 1931	5.00%	$50,000.00
Jan. 20	Bearer	July 15, 1931	2.22%	200,000.00
Jan. 20	Bearer	Dec. 9, 1931	2.46%	300,000.00
Mar. 4	Bearer	Dec. 10, 1931	2.81%	300,000.00
May 11	Bearer	July 15, 1931	1.73%	200,000.00
June 8	Bearer	Dec. 11, 1931	1.64%	200,000.00
Sept. 10	Bearer	Dec. 10, 1931	1.79%	300,000.00
Dec. 5	Amoskeag National Bank	Dec. 21, 1931	5.00%	50,000.00
Dec. 5	Amoskeag Savings Bank	Dec. 21, 1931	5.00%	50,000.00
Dec. 5	Manchester National Bank	Dec. 21, 1931	5.00%	25,000.00
Dec. 5	Manchester National Bank	Dec. 21, 1931	5.00%	25,000.00
Dec. 5	Manchester National Bank	Dec. 21, 1931	5.00%	25,000.00
Dec. 5	Manchester National Bank	Dec. 21, 1931	5.00%	25,000.00
Dec. 8	Bearer	Apr. 8, 1932	4.90%	300,000.00
Dec. 22	Amoskeag National Bank	Dec. 31, 1931	5.00%	30,000.00
	TOTAL TEMPORARY LOANS ISSUED DURING THE YEAR			$2,080,000.00

SUMMARY

Balance Outstanding January 1, 1931	$100,000.00	
Total Loans Issued During the Year	2,080,000.00	
TOTAL		$2,180,000.00
Deduct — Loans Paid During the Year		1,880,000.00
BALANCE OUTSTANDING DECEMBER 31, 1931		$300,000.00

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

DECEMBER 31, 1931

Date of Issue	PURPOSE OF LOAN	Date Due	Rate of Interest	Original Amount	Present Amount
July 1, 1912	Highways — Sewers — Bridges	July 1, 1932	3½%	$100,000.00	$5,000.00
Sept. 1, 1912	Central Fire Station	Sept. 1, 1932	3½%	105,000.00	10,000.00
July 1, 1913	Kelley Street Bridge	July 1, 1933	4%	100,000.00	10,000.00
Oct. 1, 1913	Highways and Sewers	Oct. 1, 1933	4%	100,000.00	10,000.00
July 1, 1914	Highways and Sewers	July 1, 1934	4%	100,000.00	15,000.00
Mar. 1, 1915	Destructor Plant — Highways				
	Sewers and Schools	Mar. 1, 1935	4%	150,000.00	40,000.00
Aug. 1, 1916	Highways — Sewers	Aug. 1, 1936	4%	100,000.00	25,000.00
Aug. 1, 1916	Bakersville School	Aug. 1, 1936	4%	100,000.00	25,000.00
Aug. 1, 1917	Highways — Sewers — Fire — Health	Aug. 1, 1937	4%	200,000.00	60,000.00
Mar. 1, 1919	Highways — Sewers	Mar. 1, 1939	4%	300,000.00	40,000.00
Aug. 1, 1920	New Schools and Equipment	Aug. 1, 1940	5%	350,000.00	157,500.00
Jan. 1, 1921	New Schools and Equipment	Jan. 1, 1941	5%	300,000.00	150,000.00
Apr. 1, 1921	Weston School and Equipment	Apr 1, 1941	5%	63,000.00	30,000.00
May 1, 1921	New Schools and Equipment	May 1, 1941	5%	300,000.00	150,000.00
June 1, 1921	Amoskeag Bridge	June 1, 1936	5%	145,000.00	45,000.00
July 1, 1921	New Sewers	July 1, 1941	5%	50,000.00	20,000.00
Oct. 1, 1921	New Schools and Equipment	Oct. 1, 1941	5%	300,000.00	150,000.00
Oct. 1, 1921	Kelley Street Sewer	Oct. 1, 1941	4%	100,000.00	50,000.00
Jan. 1, 1922	Repairs to Spring Street School	Jan. 1, 1942	4½%	20,000.00	11,000.00
Mar. 1, 1922	New Schools and Equipment	Mar. 1, 1942	4%	600,000.00	330,000.00
July 1, 1922	New Sewers	July 1, 1942	4%	300,000.00	165,000.00
Sept. 1, 1922	New Schools	Sept. 1, 1942	4%	300,000.00	165,000.00
Oct. 1, 1922	Motor Fire Apparatus	Oct. 1, 1942	4%	60,000.00	33,000.00
Dec. 1, 1922	New Schools	Dec. 1, 1942	4%	300,000.00	165,000.00
Feb. 1, 1923	New Sewers	Feb. 1, 1943	4%	100,000.00	60,000.00
Apr. 1, 1923	New Sewers	Apr. 1, 1943	4%	100,000.00	60,000.00
May 1, 1923	Queen City Bridge	May 1, 1943	4%	900,000.00	540,000.00
July 1, 1923	New Sewers	July 1, 1943	4%	50,000.00	30,000.00
July 1, 1923	New Sewers	July 1, 1943	4%	40,000.00	24,000.00
Oct. 1, 1923	Motor Fire Apparatus and Fire Alarm	Oct. 1, 1943	4%	60,000.00	36,000.00
Dec. 1, 1923	New Schools	Dec. 1, 1943	4%	100,000.00	60,000.00
Aug. 1, 1924	New Highways	Aug. 1, 1934	4%	100,000.00	30,000.00
Aug. 1, 1924	New Sewers	Aug. 1, 1944	4%	30,000.00	16,000.00
Dec. 1, 1924	Youngsville School and Equipment	Dec. 1, 1944	4%	35,000.00	21,000.00
June 1, 1925	New Highways	June 1, 1935	4%	100,000.00	40,000.00
June 1, 1925	New Sewers	June 1, 1945	4%	200,000.00	140,000.00

EXHIBIT A — SCHEDULE II —*Concluded*

Date of Issue	PURPOSE OF LOAN	Date Due	Rate of Interest	Original Amount	Present Amount
Aug. 1, 1925	Hallsville School Addition	Aug. 1, 1933	4%	16,000.00	4,000.00
Sept. 1, 1925	Enlarging and Improving Water Works	Sept. 1, 1945	4%	150,000.00	102,000.00
June 1, 1926	New Highways	June 1, 1936	4%	100,000.00	50,000.00
June 1, 1926	New Sewers	June 1, 1946	4%	100,000.00	75,000.00
Oct. 1, 1926	Cemetery Brook Culvert	Oct. 1, 1936	4%	20,000.00	10,000.00
June 1, 1927	New Sewers	June 1, 1947	4%	50,000.00	38,000.00
June 1, 1927	Macadamizing Highways	June 1, 1932	4%	50,000.00	10,000.00
May 1, 1927	New Highways	May 1, 1942	4%	100,000.00	72,000.00
Aug. 1, 1927	New Highways	Aug. 1, 1942	4%	100,000.00	72,000.00
Aug. 1, 1927	Macadamizing Highways	Aug. 1, 1932	4%	75,000.00	15,000.00
Aug. 1, 1927	New Sewers	Aug. 1, 1947	4%	25,000.00	17,000.00
Feb. 1, 1928	Reconstruction Kelley's Falls Bridge	Feb. 1, 1938	4%	30,000.00	21,000.00
Feb. 1, 1928	Cemetery Brook Culvert and New Sewers	Feb. 1, 1948	4%	55,000.00	46,000.00
May 1, 1928	Lake Road Construction	May 1, 1948	4%	50,000.00	41,000.00
July 1, 1928	Permanent Streets and New Sewers	July 1, 1948	4%	150,000.00	126,000.00
July 1, 1928	Macadamizing Existing Highways	July 1, 1938	4%	50,000.00	35,000.00
July 1, 1928	School Buildings and Equipment	July 1, 1948	4%	24,000.00	18,000.00
July 1, 1928	World War Memorial	July 1, 1948	4%	34,500.00	28,500.00
July 1, 1929	Streets and Sewers	July 1, 1949	4½%	175,000.00	157,000.00
July 1, 1929	Macadamizing Highways	July 1, 1934	4½%	100,000.00	60,000.00
Sept. 1, 1929	Motor Driven Fire Apparatus	July 1, 1949	4½%	23,000.00	19,000.00
Sept. 1, 1929	New Sewers	July 1, 1949	4½%	50,000.00	44,000.00
Sept. 1, 1930	Permanent Improvements	Sept. 1, 1950	4%	425,000.00	400,000.00
Oct. 1, 1931	Permanent Improvements	Oct. 1, 1951	4%	300,000.00	300,000.00
	TOTAL			$8,610,500.00	$4,679,000.00

SUMMARY

Total Municipal Debt January 1, 1931	$4,887,000.00
Add—Loans Issued During the Year	300,000.00
Total	$5,187,000.00
Deduct—Loans Paid During the Year	508,000.00
TOTAL MUNICIPAL DEBT — DECEMBER 31, 1931	$4,679,000.00

City of Manchester

EXHIBIT A — SCHEDULE III

STATEMENT OF LOANS AUTHORIZED

During the Year Ended December 31, 1931

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Amount Authorized	Rate Sold At	Discount	Cash Received
Oct. 1, 1931	Permanent Improvements	Oct. 1, 1951	4%	$300,000.00	94.89%	$15,330.00	$284,670.00

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE IV

STATEMENT OF REVENUE OF PRIOR YEARS

REVENUE OF 1930 AND PRIOR YEARS

Balance January 1, 1931			$307,528.74
Additions			
Additional Warrants		$405.00	
Adjustments		214.97	
Voluntary Taxes		749.00	
Total Additions			1,368.97
Total Additions and Balance			$308,897.71
Deductions			
Abatement of Taxes		$10,995.76	
Abatement of Accounts Receivable			
Cemeteries	$77.50		
Highway Department	235.57		
Parks and Commons	87.22		
School Department	195.24		
Total Abatements of Accounts Receivable		595.53	
Adjustments			
Carpenter Memorial Library		11.33	
Transferred to Highway Department		3,500.23	
Recording Fees, Tax Deeds		4.25	
Total Deductions			15,107.10
BALANCE TRANSFERRED TO REVENUE OF 1931 AND PRIOR YEARS (EXHIBIT A—SCHEDULE V)			$293,790.61

City of Manchester

EXHIBIT A — SCHEDULE V

Statement of Revenue of 1931

Property Tax Warrant			$2,974,593.45
Poll Tax Warrant			78,722.00
Additional Tax Warrants Issued			869.77
Amount to be Raised from Estimated Revenue			600,000.00
Voluntary Taxes			2,016.00
Unexpended Balances from Revenue Appropriations			30,065.15
Transferred from Revenue of Prior Years (Exhibit A—Schedule IV)			293,790.61
Total			$3,980,056.98
Deductions			
Appropriations and Other Charges			
Revenue Appropriations for 1931		$3,023,100.00	
Additional Appropriations			
Municipal Golf Course	$5,000.00		
Parks and Commons Special	10,000.00		
Repairs to Public Buildings	5,000.00		
Tax Collector—Real Estate	2,500.00		
Total Additional Appropriations		22,500.00	
Discount on Taxes		22,144.81	
County Tax		288,228.12	
School Per Capita Tax		22,548.00	
State Tax		250,390.00	
1931 Tax Abatements		29,615.72	
Amount Transferred to Estimated Revenue		137,986.70	
Total Deductions			3,796,513.35
BALANCE FOR EXHIBIT A—DECEMBER 31, 1931			$183,543.63

City of Manchester

EXHIBIT A — SCHEDULE VI

CEMETERY TRUST FUNDS

Income Account — For the Year Ended December 31, 1931

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
Balance January 1, 1931	$38,407.37	$27,630.82	$3,805.36	$1,289.86	$74.12	$4,177.27	$16.31
Add							
Interest on Bonds	12,700.00	2,965.00	.....	90.00	.....	.....	.....
Interest from Savings Banks	6,877.43	1,056.50	641.32	139.42	38.71	994.12	26.46
Interest on Lots Sold	239.91	.....	.....	.....	.....	.....	.....
Total	$58,224.71	$31,652.32	$4,446.68	$1,519.28	$112.83	$5,171.39	$42.77
Expenditures							
Perpetual Care	$10,641.00	$1,550.00	$233.00	$109.00	$27.00	.....	$16.00
Special Care	64.00	16.00	10.00	.....	.....	$446.65	.....
Semi-Perpetual Care	1,074.34	.....	.....	.....	.....	.....	.....
Care of Single Graves	523.30	.....	.....	.....	.....	.....	.....
Materials, etc.	1,337.43	.....	.....	.....	.....	.....	.....
Safety Deposit Box Rent	15.00	10.00	.....	.....	.....	.....	.....
Salary of Treasurer	500.00	.....	.....	.....	.....	.....	.....
Filling Vases	.....	45.00	.....	.....	.....	.....	.....
Adjustment Coupon Account	.....	.....	.....	25.00	.....	.....	.....
Care of Stark Lot	.....	.....	.....	.....	.....	30.10	.....
New Chapel	.....	15,000.00	.....	.....	.....	.....	.....
Total	$14,155.07	$16,621.00	$243.00	$134.00	$27.00	$476.75	$16.00
BALANCE DECEMBER 31, 1931	$44,069.64	$15,031.32	$4,203.68	$1,385.28	$85.83	$4,694.64	$26.77

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer, December 31, 1931

PINE GROVE CEMETERY

Number of Bonds	Description	Rate	Serial Numbers	Amount
41	City of Manchester—Sewer Bonds	4½%	Nos. 10-50 inclusive	$41,000.00
10	City of Manchester—Sewer Bonds	4%	Nos. 61-70 inclusive	10,000.00
33	City of Manchester—Fire Department Bonds	4%	Nos. 28-60 inclusive	33,000.00
54	City of Manchester—Water Bonds	4%	Nos. 62-64-70-72 78-125 inclusive	54,000.00
44	City of Manchester—Highway Bonds	4%	Nos. 7-50 inclusive	44,000.00
21	City of Manchester—School Bonds	4%	Nos. 15-35 inclusive	21,000.00
50	City of Manchester—School Bonds	4%	Nos. 151-166-214 inclusive	50,000.00
4	City of Manchester—School Bonds	4%	Nos. 13-16 inclusive	4,000.00
10	City of Manchester—School Bonds	5%	Nos. 54-63 inclusive	10,000.00
4	City of Manchester—School Bonds	5%	Nos. 34-37 inclusive	4,000.00
20	Fourth Liberty Loan	4½%		20,000.00
	Total Securities			$291,000.00

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer, December 31, 1931

Continued

Cash on Deposit			
Hillsborough County Savings Bank	Book No. 16073	$10,348.58	
Hillsborough County Savings Bank	Book No. 20250	27,423.49	
Amoskeag Savings Bank	Book No. 151323	20,809.70	
Manchester Savings Bank	Book No. 50420	47,226.51	
Merrimack River Savings Bank	Book No. 57755	2,840.71	
Mechanics Savings Bank	Book No. 3413	14,631.32	
Mechanics Savings Bank	Book No. 4522	9,116.92	
Mechanics Savings Bank	Book No. 4407	19,114.24	
Merchants National Bank	Book No. 271	39,028.48	
Total Cash on Deposit			190,539.95
TOTAL PINE GROVE CEMETERY FUND			$481,539.95

VALLEY CEMETERY

Number of Bonds	Description	Rate	Serial Numbers		Amount
34	City of Manchester—War Memorial Bonds.....	4%	Nos. 7-40 inclusive		$28,500.00
19	City of Manchester—Fire Department Bonds....	4½%	Nos. 5-23 inclusive		19,000.00
15	City of Manchester—School Bonds	5%	Nos. 38-52 inclusive		15,000.00
1	City of Manchester—Bridge Bond	5%	No. 135		1,000.00
	Total Securities				$63,500.00
Cash on Deposit					
	Hillsborough County Savings Bank.....	Book No.	16072.....	$4,347.77	
	Amoskeag Savings Bank.....	Book No.	68808.....	745.41	
	Manchester Savings Bank.....	Book No.	154499.....	4,376.23	
	Mechanics Savings Bank.....	Book No.	5569.....	3,374.78	
	Total Cash on Deposit.....				12,844.19
	TOTAL VALLEY CEMETERY FUND.....				$76,344.19

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer, December 31, 1931

Continued

MERRILL CEMETERY

Number of Bonds	Description	Rate	Serial Numbers		Amount
1	City of Manchester—School Bond	5%	No. 53		$1,000.00
	Total Securities				$1,000.00
Cash on Deposit					
	Amoskeag Savings Bank	Book No. 69517		$3,794.41	
	Total Cash on Deposit				3,794.41
	TOTAL MERRILL CEMETERY FUND				$4,794.41

PISCATAQUOG CEMETERY

			Amount
Cash on Deposit			
Amoskeag Savings Bank	Book No. 126851	$1,996.49	
Amoskeag Savings Bank	Book No. 126852	70.83	
Amoskeag Savings Bank	Book No. 126853	1,286.97	
Amoskeag Savings Bank	Book No. 126854	9,713.46	
TOTAL PISCATAQUOG CEMETERY FUND			$13,067.75

AMOSKEAG CEMETERY

Cash on Deposit			
Amoskeag Savings Bank	Book No. 151322	$967.83	
TOTAL AMOSKEAG CEMETERY FUND			$967.83

STOWELL CEMETERY

Cash on Deposit			
Manchester Savings Bank	Book No. 145818	$526.77	
TOTAL STOWELL CEMETERY FUND			$526.77

City of Manchester
EXHIBIT A — SCHEDULE VII
STATEMENT OF CEMETERY TRUST FUNDS
In Custody of the City Treasurer, December 31, 1931
Continued
Special Cemetery Trust Funds
Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Edith F. Stark	Amoskeag	122381	$1,599.00
Mrs. Charles D. Welch	Amoskeag	154127	221.78
George F. Sargent	Amoskeag	152887	430.26
Emily Theuner	Amoskeag	157155	53.28
Charles W. Powell	Amoskeag	160833	110.09
Maria F. Laport	Amoskeag	161396	109.10
Hattie C. Curtis	Amoskeag	164246	104.28
Frank W. Avery	Amoskeag	168482	103.66
Clara E. Colby	Amoskeag	172472	103.10
Leland and Waldron	Amoskeag	174597	204.52
L. V. Heath	Amoskeag	183244	152.96
John Rustler	Amoskeag	190698	100.00
Medora W. Elliott	Amoskeag	188141	504.17
Oliver Gould	Manchester	94650	500.00
May F. Nichols	Manchester	113370	730.55
Barton and Hill	Manchester	115154	1,877.27
Lucy E. Hodge	Manchester	115190	269.66
Eleanor J. Annis	Manchester	134034	110.20
Robert Laing	Manchester	137449	236.17
Nathaniel Clark	Manchester	143971	167.83
James H. Mendell	Manchester	147048	229.42
Clark and Prescott	Manchester	148483	160.48
George N. Baker	Manchester	152110	102.23
George W. Weeks	Manchester	153173	199.97
Anna C. Reischer	Manchester	153969	203.46
Clara E. Whittemore	Manchester	156405	511.03
Horace P. Simpson	Manchester	159383	148.50
Benjamin F. Greer	Manchester	159813	100.83
Gray and Greer	Manchester	159812	100.83
Emily E. Killey	Mechanics	7815	2,616.06
Elizabeth Alexander	Mechanics	13382	114.41
Silas C. Stetson	Mechanics	13511	176.43
Orra V. Chace	Mechanics	13606	500.71
Frank W. Randall	Mechanics	13707	113.35
Rachel B. Reid	Mechanics	13831	581.14
Frank Murray	Mechanics	14204	110.76
Tillie F. Robinson	Mechanics	14232	106.40

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer, December 31, 1931

Continued

Special Cemetery Trust Funds—Continued

Pine Grove Cemetery—*Continued*

Fund	Savings Bank	Book Number	Amount
John C. Peterson	Mechanics	14390	107.06
Emma M. Blakeley	Mechanics	14627	103.90
Charles E. Chapman	Mechanics	14932	$159.20
Bertha Morton	Mechanics	15025	158.10
James C. Stockdale	Mechanics	15032	103.54
Mary I. Dixon	Mechanics	15548	50.32
Frank W. Dunsmoor	Mechanics	16021	203.33
Clarence M. Woodbury	Hillsborough County	20357	122.00
James R. Straw	Hillsborough County	20719	219.44
Ellen Washburn	Hillsborough County	22138	100.21
Myra C. Corey	Hillsborough County	22278	114.42
Nathan P. Hunt	Hillsborough County	26962	206.98
S. P. Cannon	Merrimack River	77886	119.24
S. P. Cannon	Amoskeag	185388	121.55
William P. Ingham	Merrimack River	77516	398.69
William P. Ingham	Mechanics	15589	409.86
Charles H. Robie	Merrimack River	80024	82.19
Charles H. Robie	Amoskeag	185389	83.79
Flora A. Cleworth	Merrimack River	78273	85.28
Flora A. Cleworth	Mechanics	15585	87.64
Rogler and Grimmler	Merrimack River	81685	82.19
Rogler and Grimmler	Amoskeag	185390	83.81
Charles E. Rogers	Merrimack River	82544	82.90
Charles E. Rogers	Amoskeag	185391	84.51
Cora A. Gile	Merrimack River	83808	82.91
Cora A. Gile	Amoskeag	185387	84.53
Fannie L. Roper	Merrimack River	85642	81.93
Fannie L. Roper	Mechanics	15588	84.21
Lovica E. Gove	Merrimack River	88421	105.74
Lovica E. Gove	Mechanics	15587	108.70
Estella J. Stevens	Merrimack River	89127	51.83
Estella J. Stevens	Mechanics	15586	53.28
Herbert S. Clough	Merrimack River	92093	99.99
Herbert S. Clough	Mechanics	15590	102.79
TOTAL PINE GROVE CEMETERY SPECIAL FUNDS			$17,989.95

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER, DECEMBER 31, 1931

Continued

Special Cemetery Trust Funds—Continued

VALLEY CEMETERY

Fund	Savings Bank	Book Number	Amount
Sawyer and Breen	Amoskeag	154784	115.46
Emma T. Parker	Amoskeag	173017	305.60
M. J. G. Tewksbury	Amoskeag	177022	177.02
E. W. Harrington	Manchester	108743	3,329.47
Elizabeth Holden Healy	Manchester	147047	103.91
Nathan P. Hunt	Hillsborough County	26962	206.99
Hannah A. Currier	Merrimack River	42740	412.48
Hannah A. Currier	Amoskeag	185386	420.51
TOTAL VALLEY CEMETERY SPECIAL FUNDS			$5,071.44

MERRILL CEMETERY

Cleaves N. Harvey	Manchester	149756	$203.47

SPECIAL

Gale Fund	Amoskeag	34108	$558.77

SUMMARY OF SPECIAL TRUST FUNDS

Pine Grove Cemetery	$17,989.95
Valley Cemetery	5,071.44
Merrill Cemetery	203.47
Gale Fund	558.77
TOTAL SPECIAL CEMETERY TRUST FUNDS	$23,823.63

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer, December 31, 1931

Concluded

Summary of Cemetery Trust Funds

Name of Trust Fund	Principal	Income	Total
Pine Grove Cemetery	$461,505.74	$20,034.21	$481,539.95
Valley Cemetery	88,211.69	*11,867.50*	76,344.19
Merrill Cemetery	4,698.99	95.42	4,794.41
Piscataquog Cemetery	12,569.43	498.32	13,067.75
Amoskeag Cemetery	806.12	161.71	967.83
Stowell Cemetery	516.31	10.46	526.77
Special Trust Funds	22,156.26	1,667.37	23,823.63
TOTAL	$590,464.54	$10,599.99	$601,064.53

City of Manchester

EXHIBIT A — SCHEDULE VIIIA

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees

Cash on Deposit	Book Number	Balance Jan. 1, 1931	Income	Withdrawals	Balance Dec. 31, 1931
Dean Fund					
Amoskeag Savings Bank	94654	$2,695.28	$136.43	.....	$2,831.71
Manchester Savings Bank	16445	3,178.25	159.84	$124.68	3,213.41
Manchester Savings Bank	75958	1,690.99	85.57	3.20	1,773.36
Mechanics Savings Bank	6421	3,356.70	172.24	335.98	3,192.96
Merrimack River Savings Bank	39195	1,883.97	.....	470.99	1,412.98
Mechanics Savings Bank	15592	941.99	510.60	.....	1,452.59
Total		$13,747.18	$1,064.68	$934.85	$13,877.01
Eaton Fund					
Hillsborough County Savings Bank	106	$2,530.44	$101.51	$154.51	$2,477.44
Merrimack River Savings Bank	39196	1,287.88	.....	321.97	965.91
Mechanics Savings Bank	15593	643.94	349.04	.....	992.98
Total		$4,462.26	$450.55	$476.48	$4,436.33
Michael Prout Fund					
Amoskeag Savings Bank	106269	$3,479.16	$176.13	$214.82	$3,440.47
Manchester Savings Bank	100664	3,106.66	157.25	50.91	3,213.00
Mechanics Savings Bank	7329	1,324.11	70.32	94.83	1,299.60
Total		$7,909.93	$403.70	$360.56	$7,953.07

City of Manchester

EXHIBIT A — SCHEDULE VIIIA

LIBRARY TRUST FUNDS

In Custody of Library Trustees—*Continued*

	Book Number	Balance Jan. 1, 1931	Income	Withdrawals	Balance Dec. 31, 1931
Elliott Fund					
Hillsborough County Savings Bank	104	$1,691.23	$67.70	$89.95	$1,668.98
Mechanics Savings Bank	6423	4,019.71	203.48	114.57	4,108.62
Total		$5,710.94	$271.18	$204.52	$5,777.60
Hosley Fund Income Account					
Amoskeag Savings Bank	147827	$2,273.23	$115.08	.....	$2,388.31
Jones Fund					
Mechanics Savings Bank	11689	$5,016.89	$255.09	$265.27	$5,006.71
Emily A. Smith Fund					
Mechanics Savings Bank	7189	$5,585.89	$284.09	$191.58	$5,678.40
Income Account					
Merchants National Bank		$890.37	$1,648.53	$1,648.53	$890.37
James Liddell Arnott Fund					
Manchester Savings Bank	159856	$1,008.33	.....	$8.23	$1,000.10
TOTAL IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES					$47,007.90

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VIIIb

LIBRARY TRUST FUNDS

IN CUSTODY OF CITY TREASURER

	Balance Jan. 1, 1931	Balance Dec. 31, 1931
Cash on Deposit		
MOODY CURRIER FUND		
Amoskeag Savings Bank — Book No. 123865	$5,000.00	$5,000.00
JOHN HOSLEY FUND		
Mechanics Savings Bank — Book No. 12466	5,000.00	5,000.00
Total in Custody of City Treasurer		$10,000.00
Total in Custody of Library Trustees		47,007.90
TOTAL LIBRARY TRUST FUNDS		$57,007.90

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDING DECEMBER 31, 1931

PART I—*Revenue Appropriations*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
General Government					
Mayor	$5,400.00	.....	$5,400.00	$5,400.00	.....
Mayor's Incidentals	600.00	.....	600.00	600.00	.....
Aldermen	2,800.00	.....	2,800.00	2,800.00	.....
Auditor	4,400.00	.....	4,400.00	4,400.00	.....
Treasurer	5,900.00	.....	5,900.00	5,900.00	.....
Tax Collector	14,600.00	$79.00	14,679.00	14,679.00	.....
Tax Collector Special	6,300.00	.....	6,300.00	6,300.00	.....
Tax Collector Real Estate	2,500.00	129.16	2,629.16	2,629.16	.....
Assessors	18,300.00	.....	18,300.00	18,300.00	.....
Finance Commission	900.00	.....	900.00	900.00	.....
Law	1,800.00	.....	1,800.00	1,800.00	.....
City Clerk	9,500.00	1.15	9,501.15	9,501.15	.....
Superintendent of Buildings	14,000.00	.....	14,000.00	14,000.00	.....
Repairs to Public Buildings	51,000.00	15,036.90	66,036.90	66,036.90	.....
Election Expenses	6,000.00	565.00	6,565.00	6,565.00	.....
Board of Registrars	3,500.00	.....	3,500.00	3,500.00	.....
City Hall	7,000.00	4.40	7,004.40	7,004.40	.....
Old Court House	3,000.00	.....	3,000.00	3,000.00	.....
Public Comfort Station	5,000.00	560.00	5,560.00	5,560.00	.....
Care of City Clocks	700.00	150.00	850.00	850.00	.....
Protection of Persons and Property					
Police Department	265,000.00	.....	265,000.00	265,000.00	.....
Municipal Court	4,250.00	.....	4,250.00	4,250.00	.....
Fire Department	266,500.00	685.99	267,185.99	267,185.99	.....
Sealer of Weights and Measures	2,400.00	20.00	2,420.00	2,420.00	.....
Health and Sanitation					
Health Department	77,000.00	38.00	77,038.00	77,038.00	.....
City Physician	1,400.00	.....	1,400.00	1,400.00	.....
Vital Statistics	1,200.00	.....	1,200.00	1,200.00	.....
Board of Examiners of Plumbers	50.00	.....	50.00	50.00	.....

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDING DECEMBER 31, 1931

PART I—*Revenue Appropriations—Continued*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Highways					
Administration	.....	21,566.28	21,566.28	21,566.28	.....
Highways Maintenance	120,000.00	167,371.95	287,371.95	287,371.95	.....
Sewers Maintenance	15,000.00	15,057.82	30,057.82	30,057.82	.....
Disposal of Refuse	85,000.00	19,071.78	104,071.78	104,071.78	.....
Street Cleaning	40,000.00	11,654.08	51,654.08	51,654.08	.....
Traffic Regulations	25,000.00	.....	$25,000.00	$25,000.00	.....
Transportation, Equipment and Supplies	.....	$386,805.49	386,805.49	386,805.49	.....
Engineering	15,000.00	3,224.16	18,224.16	18,224.16	.....
South Willow Street Construction	.....	58,735.46	58,735.46	58,735.46	.....
Highways—Sidewalks	.....	2,000.00	2,000.00	2,000.00	.....
Street Lighting	90,000.00	.....	90,000.00	90,000.00	.....
Charities					
Administration and Outside Relief	60,000.00	6,214.10	66,214.10	66,214.10	.....
Charitable Gifts	9,200.00	.....	9,200.00	9,200.00	.....
Education					
Schools	793,000.00	3 662.15	796,662.15	796,662.15	.....
Carpenter Memorial Library	55,000.00	2,096.11	57,096.11	56,882.35	$213.76
Recreation					
Parks and Playgrounds	45,000.00	8,505.80	53,505.80	51,534.67	1,971.13
Parks and Playgrounds—Special	7,000.00	895.70	7,895.70	7,895.70	.....
Parks and Playgrounds—City Farm and Derryfield Park	5,000.00	15,488.73	20,488.73	20,488.73	.....
Rock Rimmon Park Improvement Fund	1,000.00	.....	1,000.00	1,000.00	.....
Celebrations and Entertainments	1,000.00	.....	1,000.00	1,000.00	.....
Unclassified					
Damages to Persons and Property	10,000.00	993.00	10,993.00	10,993.00	.....
Printing City Reports	1,500.00	.....	1,500.00	1,500.00	.....
Patriotic Purposes	2,250.00	.....	2,250.00	2,250.00	.....
Printing and Stationery	750.00	.....	750.00	750.00	.....
Incidentals	5,000.00	1,250.00	6,250.00	6,250.00	.....
Auditing	1,000.00	.....	1,000.00	1,000.00	.....

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDING DECEMBER 31, 1931

PART I—*Revenue Appropriations—Concluded*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Unclassified (Continued)					
Adjustment Board (Zoning)	1,500.00	.....	1,500.00	1,500.00	.....
City Planning Board	500.00	.....	500.00	500.00	.....
Publicity Fund	5,000.00	2,625.10	7,625.10	7,625.10	.....
Fire Damage Replacement Fund	5,000.00	.....	5,000.00	5,000.00	.....
Purchase of Textile Field	10,000.00	.....	10,000.00	10,000.00	.....
Aviation Field	6,000.00	14,079.62	20,079.62	17,329.62	2,750.00
Aviation Field Emergency	.....	7,588.58	7,588.58	7,588.58	.....
Manchester Athletic Field	3,000.00	4,398.00	7,398.00	7,398.00	.....
Fire Insurance on Public Buildings	7,000.00	.....	7,000.00	.....	7,000.00
Public Service Enterprises					
Water	.....	237,312.38	237,312.38	210,424.97	26,887.14
Public Scales	1,400.00	.....	1,400.00	1,400.00	.....
Cemeteries					
Pine Grove Cemetery and Merrill Yard	43,000.00	14,118.72	57,118.72	57,118.72	.....
Valley and Piscataquog	6,500.00	16,931.00	23,431.00	23,431.00	.....
Amoskeag and Others	500.00	43.00	543.00	543.00	.....
Interest and Maturing Debt					
Interest on Temporary Loans	50,000.00	.....	50,000.00	50,000.00	.....
Interest on General Loans	225,000.00	.....	225,000.00	225,000.00	.....
Maturing Debt	508,000.00	.....	508,000.00	508,000.00	.....
Miscellaneous					
State Tax	250,390.00	.....	250,390.00	250,390.00	.....
County Tax	288,228.12	.....	288,228.12	288,228.12	.....
Per Capita School Tax	22,548.00	.....	22,548.00	22,548.00	.....
Taxes Abated After Payment	500.00	.....	500.00	500.00	.....
Alterations and Additions to Schools	.....	4,323.72	4,323.72	4,323.72	.....
Totals	$3,601,766.12	$1,043,282.33	$4,645,048.45	$4,606,226.15	$38,822.30

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ending December 31, 1931

Part II—*Non-Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
New Highways	$100,000.00	$25,290.48	$125,290.48	$119,066.25	$6,224.23
New Sewers	25,000.00	8,375.39	33,375.39	33,375.39	.....
Highways Resurfacing—New	75,000.00	2,548.80	77,548.80	67,975.18	9,573.62
War Memorial—Victory Park	504.94	.....	504.94	.....	504.94
Building and Equipment—School Purposes	25.06	.....	25.06	.....	25.06
Motor Fire Apparatus	69.84	.....	69.84	.....	69.84
Permanent Improvements 1930	74,000.00	.....	74,000.00	74,000.00	.....
Building Department	12,556.62	6,745.33	19,301.95	16,423.26	2,878.69
Recreation and Aviation	10,136.94	11,500.00	21,636.94	21,509.45	127.49
Fire Department	10,000.00	.....	10,000.00	8,708.30	1,291.70
New Sewers—Emergency	85,000.00	45,189.34	130,189.34	108,200.13	21,989.21
Harvey District School	6,745.33	12,357.73	19,103.06	19,103.06	.....
Highways—New Sidewalks	5,551.45	.....	5,551.45	565.03	4,986.42
Dorr's Pond—Emergency	7,500.00	753.61	8,253.61	8,253.61	.....
Municipal Golf Course	23,500.00	10,215.30	33,715.30	26,978.16	6,737.14
R. I. Stevens Land—Parks and Commons	5,000.00	.....	5,000.00	5,000.00	.....
Henry J. Sweeney Memorial	4,000.00	.....	4,000.00	3,750.00	250.00
Permanent Improvements 1931	72,000.00	66,500.00	138,500.00	138,500.00	.....
Recreation and Aviation—Athletic Field	.....	3,500.00	3,500.00	3,198.00	302.00
Totals	$516,590.18	$192,975.98	$709,566.16	$654,605.82	$54,960.34

CITY OF MANCHESTER

EXHIBIT C

ANALYSIS OF ESTIMATED REVENUE

RECEIVED DURING THE YEAR 1931

Taxes—State		
Income Tax 1930 Balance	$595.41	
Income Tax 1931	102,335.27	
Insurance Taxes	18,148.22	
Railroad Taxes	52,874.98	
Savings Bank Taxes	109,712.68	
Total State-Taxes		$283,666.56
Licenses		
Amusements	$2,470.40	
Dog	4,864.50	
Garbage	42.50	
Junk	94.00	
Liquor	22.00	
Milk	705.00	
Pool, Billiards, etc.	1,652.17	
Plumbers	66.00	
All Others	3,166.69	
Total Licenses		13,083.26
Permits		
Automobile	$88,333.35	
Marriage	1,234.00	
Sewer	1,547.34	
Total Permits		91,114.69
Fines		
Municipal Court		16,845.28
Tax Collector		
Additional Taxes Collected without Warrant	$4,198.69	
Cost of Tax Collections	5,446.66	
Cost of Tax Titles	1,526.40	
Total Tax Collector		11,171.75
Health and Sanitation		
Public Comfort Station		420.41

Recreation		
Athletic Field	$1,701.75	
Aviation Field	1,077.40	
Dorr's Pond	152.28	
Rental and Sale of Toboggans	35.00	
State of New Hampshire	252.17	
Miscellaneous	.88	
Total Recreation		3,219.48
Other Enterprises		
Public Scales		157.20
Cemeteries		
Care of Lots and Graves	$877.90	
Interments	4,750.00	
Miscellaneous	5,863.29	
Sale of Lots and Graves	18,691.38	
Total Cemeteries		30,182.57
Miscellaneous		
Board of Adjustment Fees	$150.00	
Building Department	14.40	
City Hall	10.23	
Election Filing Fees	93.00	
Fire Department	10.00	
Tax Collector Special	273.25	
Total Miscellaneous		550.88
Interest		
On Deferred Taxes	$10,014.84	
On Deposits	4,258.22	
On Perpetual Care Funds	276.57	
On Tax Titles Redeemed	6,216.58	
Total Interest		20,766.21
Refunds		
Accrued Interest	$2,200.00	
Charities Department	52.35	
City Clerk	2.61	
Highway Department	56.19	
School	6.75	
Total Refunds		2,317.90

Departmental Accounts Receivable			
Fire Department		$212.35	
Health Department		827.16	
Highway Department		74,264.23	
Parks and Playgrounds Department		98.00	
Pine Grove Cemetery		669.25	
Piscataquog Cemetery		29.00	
School Department		12,933.12	
School Department—Rentals		2,010.00	
Valley Cemetery		48.00	
Tax Collector Real Estate		140.56	
Total Departmental Accounts Receivable			91,231.67
Total Revenue of 1931			137,986.70
TOTAL ESTIMATED REVENUE			$702,714.56
Amount to be Raised		$600,000.00	
Transferred to			
Cemetery Trust Funds	$14,014.46		
Fire Department	165.00		
Highway Department	68,455.79		
Water Department	44.90		
Total Transfers		82,680.15	
Abatements			
Fire Department	$47.35		
Highway Department	3,180.33		
School Department	304.64		
School Department Rentals	75.00		
Total Abatements		3,607.32	
Miscellaneous			
Cartage	$25.30		
Discount on Bonds	15,330.00		
Postage	161.50		
Tax Titles Recording Fees	838.23		
Miscellaneous	72.06		
Total Miscellaneous		16,427.09	
TOTAL			$702,714.56

CITY OF MANCHESTER

EXHIBIT D

ANALYSIS OF CASH RECEIPTS

FOR THE YEAR ENDED DECEMBER 31, 1931

Taxes		
1931 Property Taxes	$2,545,085.53	
1931 Poll Taxes	62,929.00	
Previous to 1931 Property Taxes	360,769.23	
Previous to 1931 Poll Taxes	8,920.87	
Total Taxes		$2,977,704.63
State		
1930 Income Tax Balance	$595.41	
1931 Income Tax	102,335.27	
Insurance Taxes	18,148.22	
Railroad Taxes	52,874.98	
Savings Bank Taxes	109,712.68	
Athletic Fund	252.17	
Total State		283,918.73
Tax Titles and Tax Deeds		
Tax Titles Redemptions	$63,774.97	
Tax Deeds	34,177.98	
Taxes Collected on Deeded Property without Warrant	4,198.69	
Total Tax Titles and Tax Deeds		102,151.64
Licenses		
Amusements	$2,470.40	
Dog	4,864.50	
Garbage	42.50	
Junk	94.00	
Liquor	22.00	
Milk	705.00	
Pool, Billiards, etc.	1,652.17	
Plumbers	66.00	
All Others	3,166.69	
Total Licenses		13,083.26

Permits		
Automobile	$88,333.35	
Marriage	1,234.00	
Sewer	1,547.34	
Total Permits		91,114.69
Fines		
Municipal Court	$16,845.28	
Evening School Fees	57.57	
Total Fines		16,902.85
Rents		
Parks and Playgrounds	$180.00	
Practical Arts High School	1,050.00	
West Side High School	35.00	
Total Rents		1,265.00
GENERAL GOVERNMENT		
Tax Collector		
Cost of Tax Collections	$5,446.66	
Cost of Tax Titles Redeemed	1,526.40	
Total Tax Collector		6,973.06
City Clerk		
Election Filing Fees	$93.00	
City Hall Telephone Booth	10.23	
Total City Clerk		103.23
Protection of Persons and Property		
Fire Department		391.55
Health and Sanitation		
Health Department	$158.58	
Public Comfort Station	420.41	
Total Health and Sanitation		578.99
Education		
Sale of Books and Supplies	$2,597.45	
Tuition	14,753.34	
Miscellaneous	919.30	
Total Education		18,270.09

Highways		
Derry Road Construction	$52,040.60	
Engineers	166.89	
Highways—Maintenance	6,963.70	
Highways—New	2,239.82	
Sewers—Maintenance	65.63	
Sewers—New	3,357.70	
Transportation, Equipment and Supplies.	5,912.30	
Street Cleaning	1,209.38	
Total Highways		71,956.02
Library		
Fines	$1,151.27	
Sales and Miscellaneous	310.61	
Total Library		1,461.88
Recreation		
Athletic Field	$1,701.75	
Aviation Field	1,077.40	
Parks and Playgrounds	326.26	
Total Recreation		3,105.41
Public Service Enterprises		
Water Department		205,260.12
Other Enterprises		
Public Scales		157.20
Cemeteries		
Pine Grove		
Care of Lots and Graves	$714.50	
Interments	4,278.50	
Miscellaneous	5,681.14	
Sale of Lots and Graves	18,691.38	
Total Pine Grove		29,365.52
Valley		
Care of Lots and Graves	$312.90	
Interments	274.50	
Miscellaneous	380.20	
Total Valley		967.60

Piscataquog		
Care of Lots and Graves	$95.00	
Interments	123.00	
Miscellaneous	31.95	
Total Piscataquog		249.95
Merrill		
Care of Lots and Graves	$3.00	
Interments	15.00	
Miscellaneous	18.00	
Total Merrill		36.00
Amoskeag		
Interments	$59.00	
Miscellaneous	123.25	
Total Amoskeag		182.25
Interest		
Bank Deposits		
Amoskeag Trust Co.	$91.69	
Manchester Safety Deposit and Trust Co.	123.78	
Merchants National Bank	4,039.45	
Second National Bank—Boston, Mass.	3.30	
Total Interest on Bank Deposits		4,258.22
Miscellaneous Interest		
On Deferred Taxes	$10,014.84	
On Tax Titles Redeemed	6,216.58	
Perpetual Care Funds	276.57	
Total Miscellaneous Interest		16,507.99
Municipal Indebtedness		
General Loans	$284,670.00	
Temporary Loans	2,080,000.00	
Total Municipal Indebtedness		2,364,670.00
Trust Funds		
Pine Grove Cemetery Perpetual Care	$646.14	
Valley Cemetery Perpetual Care	732.00	

Amoskeag Cemetery Perpetual Care.....	150.00	
Piscataquog Cemetery Perpetual Care..	100.00	
Total Trust Funds.....		1,628.14
Private Trust Funds		
Pine Grove Cemetery.....		1,150.00
Trust Funds Income		
Amoskeag Cemetery	$27.00	
Merrill Cemetery	118.00	
Pine Grove Cemetery.....	14,000.72	
Piscataquog Cemetery	243.00	
Stowell Cemetery	16.00	
Valley Cemetery	16,688.00	
Salary of Clerk	500.00	
Vault Rentals	25.00	
Total Trust Funds Income.....		31,617.72
Library Trust Funds		
Income from Moody Currier Fund	$258.63	
Income from John Hosley Fund	255.32	
Income from Oliver Gould Fund	13.85	
Total Library Trust Funds.....		527.80
Unclassified		
Board of Adjustment.....	$150.00	
Building Department	14.40	
Miscellaneous	53.53	
Total Unclassified		217.93
Refunds		
Accrued Interest	$2,200.00	
Charities Department	266.45	
City Clerk	3.76	
City Hall	4.40	
Election Expenses	565.00	
Municipal Golf Course	7.36	
Parks and Playgrounds.....	74.52	
Sewers New	7.97	
Tax Deeds	121.50	
Tax Titles	742.50	
Repairs to Public Buildings.....	54.73	
Highway Department	56.19	

School Department	94.58	
Tailings	115.52	
Tax Collector	54.00	
Tax Collector Real Estate	402.41	
Total Refunds		4,770.89
TOTAL RECEIPTS FOR THE YEAR		$6,250,548.36
BALANCE ON HAND JANUARY 1, 1931		79,836.46
TOTAL CASH TO BE ACCOUNTED FOR		$6,330,384.82

CITY OF MANCHESTER

EXHIBIT E

ANALYSIS OF EXPENDITURES OF VARIOUS DEPARTMENTS

FOR THE YEAR ENDED DECEMBER 31, 1931

Mayor		
Mayor's Salary	$3,000.00	
Mayor's Secretary	1,500.00	
Miscellaneous Expenses	814.06	
Mayor's Incidentals	600.00	
Total Mayor		$5,914.06
Aldermen		
Salaries	$2,600.00	
Expenditures	171.90	
Total Aldermen		2,771.90
Auditor		
Auditor's Salary	$2,500.00	
Clerk's Salary	1,330.00	
Expenditures	374.07	
Total Auditor		4,204.07
Treasurer		
Treasurer's Salary	$2,500.00	
Clerk's Salary	2,583.00	
Expenditures	815.65	
Total Treasurer		5,898.65

Tax Collector

Collector's Salary	$2,500.00	
Deputy Collectors' Salaries	3,600.00	
Clerks' Salaries	4,759.50	
Expenditures	3,816.44	
Total Tax Collector		14,675.94

Tax Collector Special

Clerks' Salaries	$2,860.00	
Special Collectors' Salaries	1,263.00	
Special Collectors' Commissions	692.37	
Expenditures	161.36	
Special Real Estate Expense	1,241.62	
Total Tax Collector Special		6,218.35

Assessors

Assessors' Salaries	$7,799.91	
Clerks' Salaries	5,765.44	
Engineer's Salary	2,000.05	
Expenditures	2,330.60	
Total Assessors		17,896.00

Finance Commission

Commissioners' Salaries	$600.00	
Clerk's Salary	200.00	
Expenditures	2.65	
Total Finance Commission		802.65

Law

Solicitor's Salary	$1,600.00	
Expenditures	134.12	
Total Law		1,734.12

City Clerk

City Clerk's Salary	$3,000.00	
Clerks' Salaries	4,216.00	
Expenditures	2,018.76	
Total City Clerk		9,234.76

Department of Buildings		
Superintendent's Salary	$2,699.84	
Inspectors' Salaries	6,864.00	
Clerks' Salaries	2,984.80	
Expenditures	839.49	
Repairs to Public Buildings Salaries	32,206.84	
Repairs to Public Buildings Expenditures	32,726.80	
Total Department of Buildings		78,321.77
Board of Registrars		
Board's Salaries	$1,550.00	
Clerk's Salary	875.00	
Expenditures	814.64	
Total Board of Registrars		3,239.64
Elections		
Election Officials' Salaries	$2,785.00	
Expenditures	2,284.82	
Total Elections		5,069.82
City Hall		
Janitors' and Matron's Salaries	$3,402.00	
Expenditures	2,888.06	
Total City Hall		6,290.06
Old Court House		
Janitor's Salary	$1,350.00	
Expenditures	941.03	
Total Old Court House		2,291.03
Public Comfort Station		
Janitors' and Matrons' Salaries	$4,536.00	
Expenditures	1,018.40	
Total Public Comfort Station		5,554.40
Care of City Clocks		
Expenditures		845.00
Police Department		
Commissioners' Salaries	$350.00	
Chief's Salary	4,999.99	

Deputy Chief's Salary	2,883.50	
Captain's Salary	2,583.50	
Lieutenants, Sergeants and Patrolmen	230,652.83	
Pensions	5,284.00	
Expenditures	16,444.18	
Total Police Department		263,198.00
Municipal Court		
Judge's Salary	$2,400.00	
Assistant Judge's Salary	350.00	
Clerk's Salary	750.00	
Probation Officer's Salary	750.00	
Total Municipal Court		4,250.00
Fire Department		
Commissioners' Salaries	$350.00	
Chief's Salary	4,487.68	
Deputy Chiefs' Salaries	5,883.85	
Captains, Lieutenants, Permanent Men's Salaries	196,097.54	
Pensions	9,199.07	
Call Men's Salaries	6,898.50	
Superintendent Fire Alarm Telegraph Salary	2,493.16	
Other Salaries, Fire Alarm Telegraph	13,566.25	
Expenditures	28,016.03	
Total Fire Department		266,992.08
Sealer of Weights and Measures		
Sealer's Salary	$2,100.00	
Expenditures	315.19	
Total Sealer of Weights and Measures		2,415.19
Health Department		
Board's Salaries	$600.00	
Health Officer's Salary	4,500.00	
Inspectors' Salaries	9,541.89	
Clerks' Salaries	2,449.87	
Nurses' and Dental Assistants' Salaries	19,799.28	
Dentists' Salaries	3,000.24	
School Physicians' Salaries	3,000.24	
Cleaning	258.00	

Hospital Payroll	12,426.22	
Expenditures, Hospital	10,660.98	
Expenditures, Miscellaneous	9,792.15	
Pension	1,008.39	
Total Health Department		77,037.26
Vital Statistics		
City Clerk's Fees	$337.60	
Births, Deaths, Marriages	713.25	
Total Vital Statistics		1,050.85
City Physician		
Physician's Salary	$1,200.00	
Expenditures	155.42	
Total City Physician		1,355.42
Board of Examiners of Plumbers		
Expenditures		50.00
Highways		
Commissioners' Salaries	$650.00	
Surveyor's Salary	3,833.30	
Superintendents' Salaries	4,350.08	
Clerks' Salaries	6,000.00	
Timekeeper's Salary	1,800.00	
Administration Expenditures	1,425.06	
Highways Maintenance	76,621.17	
South Willow Street	14,427.20	
Pensions	9,467.09	
Sewers Maintenance	16,878.92	
Sewers—New	11,172.46	
Sewers—New—Emergency	59,210.49	
Refuse Disposal	56,896.11	
Street Cleaning	33,763.42	
Traffic Regulations	3,462.39	
Equipment and Supplies	270,019.06	
Transportation, Equipment and Supplies—Salaries	81,119.56	
Engineers' Salaries	4,600.08	
Engineers' Assistants—Salaries	10,659.84	
Engineers' Expenditures	1,003.34	
Street Lighting	88,804.47	
Highways—New	10,375.06	

Highways—New—Resurfacing	2,124.27	
Sidewalks—New	151.65	
Total Highways		768,815.02
Charities		
Commissioner's Salary	$2,100.00	
Clerk's Salary	1,310.00	
Expenditures	381.79	
Outside Relief	60,117.49	
Total Charities		63,909.28
Charitable Gifts		
Miscellaneous Organizations		9,200.00
School Department		
School Boards' Salaries	$325.00	
Clerk of Board's Salary	999.84	
Clerks' Salaries—Office	2,839.92	
Certificating Officer's Salary	1,999.92	
Truant Officers' Salaries	3,999.84	
Administration Expenditures	15,214.99	
Teachers' Salaries	628,051.13	
Evening Schools	6,776.41	
Pensions	14,040.00	
Instruction Expenditures	26,816.42	
Janitors' Payroll	44,323.55	
Miscellaneous Expenditures	33,506.45	
Auxiliary Agencies	11,637.90	
Fixed Charges	1,188.59	
Outlays	3,619.01	
Total School Department		795,338.97
Library Department		
Librarian's Salary	$2,625.00	
Librarian's Assistants	30,967.15	
Janitors' and Policeman's Salaries	4,133.24	
Expenditures	12,137.25	
General Fund—Book Purchases	5,863.44	
Currier Fund—Book Purchases	168.88	
Hosley Fund—Book Purchases	226.21	
Mead Fund—Book Purchases	25.38	
Total Library Department		56,146.55

Parks and Playgrounds

Superintendent's Salary	$1,166.62	
Payroll	30,512.21	
Pensions	574.08	
Playground Instructors	3,772.17	
Winter Sports—Payroll	729.02	
Expenditures	12,333.45	
Municipal Bath Houses	1,948.41	
Rock Rimmon and Wolf Parks—Special	2,014.61	
Dorr's Pond Emergency	6,629.88	
City Farm—Golf Course	34,341.94	
Total Parks and Playgrounds		94,022.39

Water Department

Superintendent's Salary	$4,999.80	
Payroll	78,910.35	
Pensions	3,896.64	
Expenditures	112,387.50	
Total Water Department		200,194.29

Public Scales

Weigher's Salary	$1,250.00	
Expenditures	117.45	
Total Public Scales		1,367.45

Cemeteries

Pine Grove

Superintendent's Salary	$3,100.00	
Payroll	34,186.20	
Expenditures	10,955.62	
Total Pine Grove		48,241.82

Valley

Payroll	$6,965.81	
New Chapel	14,430.64	
Total Valley		21,396.45

All Other Cemeteries

Payroll		488.92

Manchester Athletic Field		
Payroll	$2,774.35	
Expenditures	3,920.58	
Total Manchester Athletic Field		6,694.93
Manchester Aviation Field		
Payroll	$12,964.46	
Expenditures	1,408.26	
Expenditures (Bond Issue)	7,588.58	
Total Manchester Aviation Field		21,961.30
Miscellaneous		
Auditing	$800.00	
Band Concerts	1,000.00	
Board of Adjustment	864.21	
City Planning Board	121.77	
Damages to Persons and Property	10,992.65	
Fire Damage Replacement Fund	5,000.00	
Patriotic Purposes	2,234.25	
Printing City Reports	1,028.60	
Printing and Stationery	492.13	
Publicity Fund	7,421.32	
Purchase of Textile Field	10,000.00	
Rock Rimmon Park Improvement Fund	1,000.00	
Tax Deeds	7,902.41	
Tax Titles	87,313.85	
All Others	6,241.64	
Total Miscellaneous		142,412.83
Interest		
On General Loans	$195,977.50	
On Temporary Loans	25,387.80	
Water Loans	4,400.00	
Total Interest		225,765.30
Municipal Indebtedness		
General Loans	$500,000.00	
Temporary Loans	1,880,000.00	
Water Loans	8,000.00	
Total Municipal Indebtedness		2,388,000.00

Agency		
County Tax	$288,228.12	
School Per Capita Tax	22,548.00	
State Tax	250,390.00	
Total Agency		561,166.12
Trust Funds		
Perpetual Care Funds	$1,628.14	
Rock Rimmon Park Improvement Fund	180.00	
Special Trust Funds	1,150.00	
Trustees Cemetery Funds	14,514.46	
Vault Rentals	25.00	
Total Trust Funds		17,497.60
Refunds		
Amusement Tax	$3.00	
Auto Taxes	232.53	
Property Taxes	15.41	
Tailings	2.75	
Recording and Miscellaneous	1,101.34	
Total Refunds		1,355.03
Special Appropriations		
Aviation	$1,513.75	
Chandler School	345.00	
Fire Department	8,456.52	
Fire King Engine House—Repairs	.58	
Goffe's Falls School	119.00	
Harvey District School	1,683.25	
R. I. Stevens Land	5,000.00	
Sweeney Memorial	3,750.00	
Total Special Appropriations		20,868.10
TOTAL DISBURSEMENTS		$6,232,153.37
CASH ON HAND DECEMBER 31, 1931		98,231.45
TOTAL		$6,330,384.82

City of Manchester

EXHIBIT F

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

For the Year Ended December 31, 1931

	1927	1928	1929	1930	1931	1932
Balance Outstanding January 1, 1931	....	$2.00	$1,806.74	$379,691.90	.....	.....
1931 Property Warrant	....	....	.....	.....	$2,974,593.45	.....
1931 Poll Tax Warrant	....	....	.....	.....	78,722.00	.....
Additional Warrants Issued During 1931	....	....	.....	405.00	869.77	.....
Voluntary Taxes Paid During 1931	$2.00	4.00	18.00	721.00	2,016.00	.....
Adjustments	2.00	2.00	273.76	100.00	.....	.....
Total	$4.00	$8.00	$2,098.50	$380,917.90	$3,056,201.22	.....
Cash Collected During 1931	$4.00	$6.00	$1,703.11	$367,976.99	$2,608,014.53	.....
Taxes Abated During 1931	....	2.00	392.15	10,232.25	29,615.72	.....
Cash Discount on 1931 Taxes	....	....	.....	.....	22,144.81	.....
Adjustments	....	....	3.24	.....	14.92	.....
Total	$4.00	$8.00	$2,098.50	$378,209.24	$2,659,789.98	.....
Balance Outstanding December 31, 1931	....	....	.....	$2,708.66	$396,411.24	.....
Voluntary Taxes Paid During 1932	....	....	.....	34.00	572.00	.....
Adjustments	....	....	.....	68.45	170.65	.....
Advance Warrants	....	....	.....	.....	.....	$9.00
Total	....	....	.....	$2,811.11	$397,153.89	$9.00
Cash Paid During 1932	....	....	.....	$416.25	$266,842.73	$420,425.78
Taxes Abated During 1932	....	....	.....	106.00	8,868.99	.....
Total	....	....	.....	$522.25	$275,711.72	$420,425.78
Balance per City Auditor's Ledger	....	....	.....	$2,288.86	$121,442.17	$120,416.78
Balance per Listing	....	....	.....	2,289.86	121,382.17	.....
Undetected Errors	....	....	.....	$1.00	$60.00	.....

CITY OF MANCHESTER

EXHIBIT G

STATEMENT OF WATER DEPARTMENT

DECEMBER 31, 1931

Accounts Receivable

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding January 1, 1931	$295.36	$13.60	.....	$402.72	$711.68
Accounts Rendered					
January Quarter	52,841.61	269.00	$21.00	1,297.43	54,429.04
April Quarter	47,137.95	304.70	32.00	809.31	48,283.96
July Quarter	46,866.98	383.50	22.00	1,590.32	48,862.80
October Quarter	52,239.05	332.62	33.00	1,607.30	54,211.97
Total	$199,192.48	$1,303.42	$108.00	$5,707.08	$206,499.45
Deduct					
Cash Collected in 1931	$198,849.31	$1,284.02	$103.70	$5,023.09	$205,260.12
Abatements 1931	343.17	9.20	4.30	92.84	449.51
Total Deductions	$199,192.48	$1,293.22	$108.00	$5,115.93	$205,709.63
Balance Outstanding December 31, 1931	$188.47	$10.20	.....	$591.15	$789.82

RECONCILIATION—MAY 25, 1932 WITH DECEMBER 31, 1931

Balance Outstanding January 1, 1932	$188.47	$10.20	.....	$591.15	$789.82
Accounts Rendered 1932	98,356.29	318.18	$21.00	2,744.59	101,440.06
Advance Payments	94.97	251.13	16.00	176.11	538.21
Total	$98,639.73	$579.51	$37.00	$3,511.85	$102,768.09
Deduct					
Cash Collected 1932	$97,949.40	$574.11	$37.00	$1,296.61	$99,857.12
Abatements 1932	77.39	.....	.....	10.50	87.89
Balance Outstanding May 25, 1932	612.94	5.40	.....	2,204.74	2,823.08
Total	$98,639.73	$579.51	$37.00	$3,511.85	$102,768.09

City of Manchester

EXHIBIT H

TREASURER'S DEPARTMENT

Cash Receipts and Disbursements

For the Year Ended December 31, 1931

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	$79,836.46	$680,305.92	$270,538.36	$489,604.02
February	489,604.02	103,505.35	308,509.05	284,600.32
March	284,600.32	377,552.20	435,717.25	226,435.27
April	226,435.27	210,822.81	246,001.64	191,256.44
May	191,256.44	310,927.81	345,756.59	156,427.66
June	156,427.66	291,416.41	442,172.02	5,672.05
July	5,672.05	1,142,302.90	341,773.71	806,201.24
August	806,201.24	77,197.47	763,828.86	119,569.85
September	119,569.85	442,506.43	315,945.08	246,131.20
October	246,131.20	151,346.85	264,686.31	132,791.74
November	132,791.74	164,117.58	236,124.24	60,785.08
December	60,785.08	2,298,546.63	2,261,100.26	98,231.45
TOTAL FOR THE YEAR		$6,250,548.36	$6,232,153.37	
Balance January 1, 1931		79,836.46	.....	
Balance December 31, 1931		.....	98,231.45	
TOTAL		$6,330,384.82	$6,330,384.82	

CITY OF MANCHESTER

EXHIBIT I

STATEMENT OF CITY CLERK'S DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1931

Summary of Cash Receipts

Amusements	$2,469.40
Assignment of Wages	14.00
Bills of Sale Registered	24.00
Conditional Sales Registered	1,934.14
Dog Licenses	4,869.50
Employment Offices' Licenses	35.00
Filing Fees, Political Offices	93.00
Junk Dealers' Licenses	99.50
Marriage Licenses	1,234.00
Miscellaneous Receipts	131.13
Motor Vehicles	88,295.51
Mortgages Registered	929.70
Partnerships—Corporations	26.00
Pool, Billiards and Bowling Licenses	1,652.17
Public Comfort Station	359.86
Refund on Expenses	565.00
Rent of Battery Building	1.00
Sewer Entrance Permits	1,547.34
Taxi and Job Teaming Permits	121.00
Writs	17.50
TOTAL CASH RECEIVED	$104,418.75
TOTAL CASH PAID CITY TREASURER	104,454.25
OVERPAYMENT	$35.50

City of Manchester

EXHIBIT J

STATEMENT OF HEALTH DEPARTMENT

Accounts Receivable

For the Year Ended December 31, 1931

Balance Outstanding January 1, 1931	$34.00	
Accounts Rendered During Year	827.16	
Total		$861.16
Deduct		
Cash Paid City Treasurer		158.58
Balance Outstanding December 31, 1931		$702.58

Milk Licenses

Milk Licenses Issued During Year	$705.00
Cash Paid City Treasurer	705.00

CITY OF MANCHESTER

EXHIBIT K

STATEMENT OF SCHOOL DEPARTMENT

Accounts Receivable

FOR THE YEAR ENDED DECEMBER 31, 1931

Balance Outstanding January 1, 1931	$3,355.22	
Accounts Rendered During Year	12,933.12	
Total		$16,288.34
Deduct		
Accounts Paid During Year	$14,753.34	
Accounts Abated During Year	499.88	
Total		15,253.22
BALANCE OUTSTANDING DECEMBER 31, 1931		$1,035.12

SCHOOL RENTALS

Balance Outstanding January 1, 1931	$225.00	
Accounts Rendered During Year	2,010.00	
Total		$2,235.00
Deduct		
Accounts Paid During Year	$1,085.00	
Accounts Abated During Year	75.00	
Total		1,160.00
BALANCE OUTSTANDING DECEMBER 31, 1931		$1,075.00

CASH RECEIPTS AND DISBURSEMENTS

Belance on Hand January 1, 1931	$500.68	
1931 Cash Receipts	3,453.74	
Total Cash to be Accounted for		$3,954.42
Deduct		
Cash Paid City Treasurer		3,574.32
Balance on Hand December 31, 1931		$380.10

Add	
1932 Cash Receipts	$1,857.30
Total to be Accounted for	$2,237.40
Deduct	
Cash Paid City Treasurer in 1932	1,993.69
BALANCE ON HAND MAY 28, 1932	$243.71

City of Manchester

EXHIBIT L

STATEMENT OF THE MUNICIPAL COURT

For the Year Ended December 31, 1931

Month	Total Fines	Miscellaneous Expense	State Motor Vehicle Commissioner	Interpreters and Witness Fees	Attorney Fees	Net Receipts
January	$1,926.56	$25.30	$141.00	$27.72	.....	$1,732.54
February	900.50	22.00	113.00	.....	.....	765.50
March	1,729.12	6.05	246.00	2.12	$3.00	1,471.95
April	1,523.90	12.00	136.00	21.20	5.00	1,349.70
May	1,834.70	2.00	325.00	25.44	.....	1,482.26
June	2,242.62	105.00	616.00	6.36	8.00	1,507.26
July	1,659.82	66.15	425.00	2.12	3.00	1,163.55
August	2,451.30	.....	733.00	14.84	3.00	1,700.46
September	1,810.26	22.50	360.00	27.40	6.00	1,394.36
October	2,019.42	6.70	726.00	46.60	9.00	1,231.12
November	1,992.20	65.00	258.00	25.44	.....	1,643.76
December	1,202.14	16.25	253.00	2.12	13.00	917.77
Total	$21,292.54	$348.95	$4,332.00	$201.36	$50.00	$16,360.23

City of Manchester

EXHIBIT L

STATEMENT OF THE MUNICIPAL COURT

For the Year Ended December 31, 1931

Concluded

Summary

Total Receipts for the Year 1931		$21,292.54
Deduct Cash Paid For		
Miscellaneous Expenses	$348.95	
State Motor Vehicle Commissioner	4,332.00	
Interpreters and Witness Fees	201.36	
Attorneys Fees	50.00	
Total Cash Paid		4,932.31
Net Receipts for 1931		$16,360.23
Add		
December 1930 Receipts Paid in January 1931		1,402.82
Total Cash to be Accounted For		17,763.05
Deduct		
Cash Paid City Treasurer in 1931		16,845.28
BALANCE OF 1931 RECEIPTS PAID IN 1932		$917.77

CITY OF MANCHESTER

EXHIBIT M

STATEMENT OF HIGHWAY DEPARTMENT

ACCOUNTS RECEIVABLE

FOR THE YEAR ENDED DECEMBER 31, 1931

Balance Outstanding January 1, 1931	$14,308.79	
Accounts Rendered During Year	74,264.23	
Total		$88,573.02
Deduct		
Accounts Paid During Year	$71,956.02	
Accounts Abated During Year	3,415.90	
Total		75,371.92
BALANCE OUTSTANDING DECEMBER 31, 1931.		$13,201.10

City of Manchester

EXHIBIT N

STATEMENT OF CITY LIBRARY DEPARTMENT

Petty Cash Receipts and Disbursements

For the Year Ended December 31, 1931

Cash on Hand January 1, 1931	$120.26	
Receipts for the year 1931	1,582.44	
Total Cash to be Accounted For		$1,702.70
Deduct		
Cash Paid City Treasurer	$1,461.88	
Expenses Paid by Librarian	87.69	
Total		1,549.57
BALANCE ON HAND DECEMBER 31, 1931		$153.13

CITY OF MANCHESTER

EXHIBIT O

CITY SCALES DEPARTMENT

Statement of Cash Receipts

FOR THE YEAR ENDED DECEMBER 31, 1931

January	$6.80	
February	6.40	
March	17.30	
April	14.60	
May	15.20	
June	15.10	
July	13.90	
August	18.20	
September	12.50	
October	14.50	
November	12.20	
December	10.50	
Total 1931 Receipts		$157.20

City of Manchester

EXHIBIT P — SCHEDULE 1

STATEMENT OF CEMETERIES

Cash Receipts

For the Year Ended December 31, 1931

	Pine Grove	Valley	Piscataquog	Merrill	Amoskeag	Total
Cash Received by Superintendent						
Care of Lots and Graves	$714.50	$312.90	$95.00	.....	.....	$1,122.40
Sale of Lots and Graves	4,844.51	.....	.....	$3.00	.....	4,847.51
Interments	4,278.50	274.50	123.00	15.00	$59.00	4,750.00
Miscellaneous	5,681.14	380.20	31.95	18.00	123.25	6,234.54
Total	$15,518.65	$967.60	$249.95	$36.00	$182.25	$16,954.45
Cash Received by Treasurer						
Lots Placed under Perpetual Care	$646.14	$732.00	$100.00	.....	$150.00	$1,628.14
Sale of Lots and Graves	13,846.87	.....	.....	.....	.....	13,846.87
Special Trust Funds	1,150.00	.....	.....	.....	.....	1,150.00
Total	$15,643.01	$732.00	$100.00	.....	$150.00	$16,625.01

Summary of Cash Receipts from All Sources

Sale of Lots and Graves	$18,694.38
Lots Placed under Perpetual Care	1,628.14
Care of Lots and Graves	1,122.40
Interments	4,750.00
Special Trust Funds	1,150.00
Miscellaneous	6,234.54
Total Receipts	$33,579.46

City of Manchester

EXHIBIT P — SCHEDULE II

STATEMENT OF CEMETERIES

Accounts Receivable

For the Year Ended December 31, 1931

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Total
Balance Outstanding January 1, 1931	$352.00	$46.00	$44.00	$442.00
Add				
Accounts Rendered During Year	669.25	48.00	29.00	746.25
Total	$1,021.25	$94.00	$73.00	$1,188.25
Deduct				
Accounts Paid During Year	$517.75	$64.00	$37.00	$618.75
Accounts Abated During Year	67.50	.....	10.00	77.50
Total	$585.25	$64.00	$47.00	$696.25
Balance Outstanding December 31, 1931	$436.00	$30.00	$26.00	$492.00

City of Manchester

EXHIBIT Q

FIRE DEPARTMENT

Accounts Receivable

For the Year Ended December 31, 1931

Accounts Rendered During Year		$212.35
Deduct		
Accounts Paid During Year	$165.00	
Accounts Abated During Year	47.35	
Total		$212.35

CITY OF MANCHESTER

EXHIBIT R

STATEMENT OF PARKS AND COMMONS DEPARTMENT

Accounts Receivable

FOR THE YEAR ENDED DECEMBER 31, 1931

Balance Outstanding January 1, 1931	$110.47	
Accounts Rendered During Year	98.00	
Total		$208.47
Deduct		
Accounts Paid During Year	$108.00	
Accounts Abated During Year	87.22	
Total		195.22
Balance Outstanding December 31, 1931		$13.25

Index

	PAGES
City Officials	3–13
Aldermen	3
Standing Committee	3–4
Assessors' Department	4
Auditor	4
Board of Examiners of Plumbers	7
Carpenter Memorial Library	9
Cemeteries Department	10–11
City Clerk	5
City Physician	7
Commissioner of Charities	8
Department of Highways	7
Finance Commission	4
Fire Department	6
Inspector of Petroleum	11
Inspector of Plumbing	7
Health Department	7
Mayor	3
Mayor's Secretary	3
Moderators	13
Municipal Court	6
Police Department	5–6
Registrars of Voters	5
School Department	8
Selectmen	11–12
Sealer of Weights and Measures	6

PAGES

Solicitor 5

Superintendent of Buildings Department..... 5

Tax Collector 4

Treasurer 4

Ward Clerks 13

Water Department 9

Schedule of Property in Possession of City..... 14–19

Report of Public Accountant and Auditor..... 23–89

Analysis of Estimated Revenue..... 57–59

Balance Sheet 29–33

Statement of Budget Account 53–56

Statement of Cash Receipts and Disbursements..... 60–69

Statement of Cemeteries 86–87

Statement of City Clerk's Department..... 77

Statement of City Library's Department..... 84

Statement of City Scales' Department..... 85

Statement of Fire Department 88

Statement of Health Department 78

Statement of Highway Department 83

Statement of Indebtedness 35–36

Statement of Loans Authorized 37

Statement of Municipal Court Department 81–82

Statement of Parks and Commons 89

Statement of Revenue of 1930 and Prior Years..... 38

Statement of Revenue of 1931 and Prior Years..... 39

Statement of School Department 79–80

Statement of Tax Collector 74

Statement of Temporary Loans 34

Statement of Treasurer's Department 76

Statement of Trust Funds 27

Statement of Water Department 75